	CT.		GT.					-P G-						UPDATED
"	GL		GL					TH   TR	-	-		*		
TC#	DR S	UB COST	CR SUB	COST	DESCRIPTION	SI	KC   TI	MG TY	P CA	TIFI	NICA	T FD-GRP	OBJECT CLASS	ON
001					WARRANT RECEIVED OR TRUST FUND DRAW DOWNS BY	I	ı	ı	I	I	I	1		09/22/92
					NON-EXPENDITURE TRANSFER			-	1	1		1		
							-	- [	1	1	1	1		
A	1011				AUTHORITY		-	- [	1	1	1	000-599	99.00	
						- 1	1	Ι	Ι	1	1	900-999		
						- 1	1	Ι	Ι	1	1	1		
			3100		APPROPRIATED CAPITAL	- 1	1	1	1	1	1	1		
						i	İ	i	i	İ	İ	Ì		
					- AND -	i	i	i	i	i	i	i		
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В	9501				FUNDS NOT YET DRAWN	i	i	i	i	i	i	910-959	99.00	
						i	i	i	i	i	i	i		
			9001		AUTHORITY TO DRAW FUNDS	i	i	i	i	i	i	i		
						i	i	i	i	i	i	i		
					NOTE: THIS ENTRY WILL FOLLOW THE ENTRIES MADE FOR	i	i	i	i	i	i	i		
					APPROPRIATIONS ENACTED, TC OOB.	i	i	i	i	i	' 	i		
					minoralitions muchap, ic dos.	<u>'</u>	' 	<u>'</u>	' 		' 	i I		
					NOTE: WHEN DRAWING TRUST FUNDS USE IN CONJUNCTION		 	'	¦	' 	1	1		
					WITH TC OOV FOR DRAW DOWN WHEN ACCOMPLISHED BY	' '	 	' '		 	1	1		
					SF-1151.	1	1		-		1	1		
					55-1151.	- !	-			1	1	1		
					NOTE THE TREE TIPE COUNTY OF A COUNTY TO THE	1	- 1	-		1		1		
					NOTE: EXCLUDES FUND GROUP 960-999 BECAUSE TRUST	- 1			!	!		1		
					FUND TRANSFER FUNDS NOT APPROPRIATED DO NOT	!		!	!	!		1		
					REQUIRE STATISTICAL ACCOUNTS TO MONITOR AVAILABLE	!						1		
					FUNDS.	ı	ı	ı	ı	ı	ı	ı		
002					APPROPRIATIONS ANTICIPATED TO BE MADE AVAILABLE			 				1		11/01/88
					(INCLUDES INDEFINITE AND RELATED TRANSFERS)							I		
						ı	ı	ı	ı	ı		I		
A	4120				APPROPRIATIONS ANTICIPATED - INDEFINITE			ı	ı			000-399	99.00	
								ı				910-999		
								ı		-		I		
			4450		UNAPPORTIONED AUTHORITY - AVAILABLE	-	-	ı				1		
			D		DIRECT PROGRAM		-	I		x	-	1		
			R		REIMBURSABLE PROGRAM			I		x	-	1		
						I	ı	ı	1	Ι	Ι			

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March	1 21, 199	97				HHS TRANSACTIO	ON CODES	5							PAGE 2
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	GL			GL			AT	TA   H	гн   т	RN   AI	PR P	RG   CS1	r		UPDATED
TC#	DR S	UB C	OST	CR SUB	COST	DESCRIPTION	SF	RC   TI	IG   T	YP   C	AT   F	IN   CAT	[ FD-GRP	OBJECT CLASS	ON
003						APPROPRIATION-ANTICIPATED-REALIZED (INDEFINITE	1						l		11/01/88
						AUTHORIZATION)	1						l		
							- 1						l		
A	4119					OTHER APPROPRIATIONS REALIZED	I	ı	ı	-	ı		000-399	99.00	
	C					CURRENT AUTHORITY	I	2		-	ı	ı	910-999		
	I	•				PERMANENT AUTHORITY	I	2	ζ	-	ı	ı			
							I	-	-	-	ı				
				4120		APPROPRIATIONS ANTICIPATED - INDEFINITE	I	-	-			ı			
							- 1						1		
						NOTE: IF ACTUAL DIFFERS FROM THE AMOUNT	I	-	-	-	-		1		
						ANTICIPATED, MAKE THE PROPER ADJUSTMENT WITH TC	I	-	-				1		
						002A.	I						1		
004						TRUST FUNDS DRAW DOWN BY EXPENDITURE TRANSFER	I						1		11/01/88
							- 1	-	-	-			1		
A	1015					COLLECTIONS	1	-	-				030-399	99.00	
							- 1						910-999		
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				3100		APPROPRIATED CAPITAL	- 1		-				1		
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						- AND -	1	-	-				1		
							1						1		
В	9501					FUNDS NOT YET DRAWN	1	-	-				910-959	SAME AS A	
							1		-			1	1		
				9001		AUTHORITY TO DRAW FUNDS	1	-	-	-	-		1		
							1		-			1	1		
						NOTE: USE IN CONJUNCTION WITH TC 00V. DRAW DOWN	1	-	-	-	-		1		
						WHEN ACCOMPLISHED BY SF-1081.	1	-	-	-	-		1		
005						TRANSFER OF CURRENT YEAR AUTHORIZATIONS	- 1	1	-	-	-	1	1		11/01/88
						(LEGISLATIVE) FROM & (TO) OTHER AGENCIES OR	- 1	-	-	-	-	1			
						BETWEEN APPROPRIATIONS (DOES NOT RETAIN PARENT	1	1	-	-	-	1			
						AGENCY APPROPRIATION SYMBOL)	1	1	-	-	-	1			
							1	1	-	-	-	1			
A	1011					AUTHORITY	1	1	-	-	-	1	030-399	99.00	
							1	1	-	-	-	1	910-999		
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Marc	h 21, 1	.997			HHS TRANSACTIO	N CODES	3								PAGE 3
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TC#	DR	SUB COST	CR SUB	COST	DESCRIPTION	sı	RC   T	MG   1	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
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					- AND -	I		- [	- 1			I	1		
						- 1		- 1	- 1		l	I	I		
В	4170				TRANSFERS - CURRENT-YEAR AUTHORITY	1	1	- 1	- 1		l	I	SAME AS A	SAME AS A	
		С			CURRENT AUTHORITY	i	i	x	i			İ	İ		
		P			PERMANENT AUTHORITY	i	i	x	i			İ	I		
						i	i	i	i		I	i	I		
			4450		UNAPPORTIONED AUTHORITY - AVAILABLE	i	i	i	i		i I	i	I		
			D		DIRECT PROGRAM	i	i	i	i		'   x	i	I		
			R		REIMBURSABLE PROGRAM	i	i	i	i		x	i	I		
						<u>'</u>	i				 	i	ı I		
					NOTE: REVERSE THIS ENTRY FOR TRANSFERS (TO).			' '			! !	1	1		
					NOTE: NEW MODEL THE MARKET TOX TREATE (10).	'	'	1	'		'	'	1		
006					ESTIMATED ANTICIPATED REIMBURSEMENTS	1	1	1	1		ı	1	I		07/30/96
000					ESTIMILES INTECTIONED REINSCREENING			' '			! !	1	1		07730730
3	4210				ANTICIPATED REIMBURSEMENTS AND OTHER INCOME			1	1		 	1	1	99.00	
A	4210				ANTICIPATED REIMBURSEMENTS AND OTHER INCOME			-	- 1		 	1	1	99.00	
			4450								 	1	l		
			4450		UNAPPORTIONED AUTHORITY - AVAILABLE	!		- !			 	1	000-399		
			D		DIRECT PROGRAM			!			X	!	500-599		
			R		REIMBURSABLE PROGRAM	!		!	!		X		900-959		
												!	1		
					NOTE: INCLUDES ESTIMATED REIMBURSABLE AGREEMENTS							1	1		
					AND "PRINCIPAL" LOAN COLLECTIONS AND PROCEEDS FROM	I		ı	ı			I	I		
					OUTRIGHT SALE OF LOANS AND INTEREST TO BE	I		- 1	ı			l	I		
					COLLECTED DURING THE FY.	I	١	ı	ı			I	I		
007					APPORTIONMENT - CATEGORY A & B	I			I			I	1		07/30/96
						I			ı				I		
A	4450				UNAPPORTIONED AUTHORITY - AVAILABLE	I			ı				000-399	99.00	
		D			DIRECT PROGRAM	-			- 1		x		500-599		
		R			REIMBURSABLE PROGRAM	- 1		- 1	- 1		x		900-959		
						- 1		- 1	- 1		l		1		
			4512		APPORTIONMENT AVAILABLE FOR DISTRIBUTION -	- 1			- 1		l		I		
					SUBSEQUENT QUARTERS			- 1	- 1		l				
			AD		CATEGORY A APPORT DIRECT PROGRAM				- 1	x	x		I		
			AR		CATEGORY A APPORT REIMBURSABLE PROGRAM			- 1	- 1	X	x		I		

March	ı 21, 1	1997					HHS TRANSACTIO	ON CODES	3							PAGE 4
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TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SI	RC   TM	IG   TY	P   CAI	FI	N   CAI	FD-GRP	OBJECT CLASS	ON
					BD	CATEGORY B APPOR	T DIRECT PROGRAM	- 1		1	x	x	1			
					BR	CATEGORY B APPOR	T REIMBURSABLE PROGRAM			1	x	x	1	1		
										1	1		1	1		
800						RECORD ESTIMATED D	EBT REPAYMENTS (PRINCIPAL) DUE	- 1		1	1		1	I		07/30/96
						THIS FISCAL YEAR		- 1		1	1		1	I		
										1	1		1	I		
A	4450					UNAPPORTIONED AUTHORI	TY - AVAILABLE	- 1		1	1		1	015-029	99.00	
		D				DIRECT PROGRAM		- 1		1	1	x	1	100-199		
		R				REIMBURSABLE PRO	GRAM	I		Ι	1	x	1	1		
								I	1	1	1	I	I	I		
				418	0	ANTICIPATED TRANSFERS	- PRIOR-YEAR AUTHORITY	i	İ	Ì	i	İ	Ì	Ì		
								i	i	i	i	İ	Ì	Ì		
						NOTE: THIS ENTRY SHA	LL BE MADE AT THE BEGINNING	i	i	i	i	i	i	İ		
						OF EACH FISCAL YEAR F	OR THE SCHEDULED AMOUNT OF	i	i	i	i	i	i	i I		
						DEBT BORROWING PRINCI	PAL REPAYMENTS. THIS ENTRY IS	i	i	i	i	i	i	İ		
						TO REMOVE THIS AMOUNT	FROM THE ESTIMATED AMOUNTS	i	i	i	i	i	i	İ		
						AVAILABLE FOR APPORTI	ONMENT. THESE AMOUNTS WILL	i	i	i	i	i	i	İ		
							1151 AND WILL NOT BE RECORDED	i	i	i	i	i	i	i		
						AS OBLIGATIONS AND EX	PENDITURES.	i	i	i	i	i	i	i		
								i	i	i	i	i	i	i		
						NOTE: USE TC 00G(R) A	ND TC 19B FOR THE ACTUAL SF	i	i	i	i	i	i	i		
						1151 TRANSFER.		i	i	i	i	i	i	i		
								'	'	'	'	'	'	1		
009						BUDGETARY AUTHORIT	Y WITHHELD FROM APPORTIONMENT E	av I	1	ı	1	ı	1	ı		09/22/92
003						OMB	1 WITHHELD TROM INTOXITOREMAN 2	/ <u>-</u>	i		i	1		1		05, 22, 52
						OMD			' '	' 	1	1	1	1		
Δ	4450					UNAPPORTIONED AUTHORI	TV - AVATLABLE		' '	' 	1	1	1	000-399	99.00	
A	1130	D				DIRECT PROGRAM	II - AVAIIADUB			1	1	x	1	900-959	33.00	
		R				REIMBURSABLE PRO	CDAM			1	1	x		1		
		K				REIMBURSABLE PRO	GKAN	l I	1		1	1	1	1		
				443	^	UNAPPORTIONED AUTHORI	TV OMD DEFEDRAT	l I	1		1	1	1	1		
				443	U	UNAPPORTIONED AUTHORI	II - OMB DEFERRAL	l I	1		1	1	1	1		
						NOTE - DEVEROE WITE	MITTEN AN OMP AND	l I	 	 	1	1	1	1		
						NOTE: REVERSE THIS E		l i	l I	1	1	1	1	1		
							MENT RESOLUTION IS RELEASED,	l i	l I	1	1	1	1	1		
							OMB DEFERRAL, ALSO CANCEL	l i	l I	l I	1	1	l I	1		
							END FOR FUTURE ACTION PER		I	1	1	1	1	1		
						A-34, 71.4.		I	ı	ı	I	I	ı	I		

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 00A APPROPRIATION ENACTED TO ELIMINATE PRIOR YEAR 11/01/88 DEFICIENCY A 4112 DEFICIENCY APPROPRIATIONS 000-599 99.00 900-999 4450 UNAPPORTIONED AUTHORITY - AVAILABLE D DIRECT PROGRAM REIMBURSABLE PROGRAM R 00B APPROPRIATION AND FUND AUTHORITY ENACTED (OTHER 11/01/88 THAN REVOLVING FUNDS) A 4119 OTHER APPROPRIATIONS REALIZED 030-399 99.00 C CURRENT AUTHORITY 910-959 P PERMANENT AUTHORITY 4450 UNAPPORTIONED AUTHORITY - AVAILABLE D DIRECT PROGRAM NOTE: SEE TC 001 FOR RECORDING WARRANT RECEIVED BASED UPON THIS ENACTMENT. 00C CAPITAL APPROPRIATED FOR REVOLVING FUNDS - SUBJECT 07/30/96 TO APPORTIONMENT A 4119 OTHER APPROPRIATIONS REALIZED 000-029 99.00 C CURRENT AUTHORITY 900-909 PERMANENT AUTHORITY Ρ 4450 UNAPPORTIONED AUTHORITY - AVAILABLE D DIRECT PROGRAM NOTE: USE TC 014 FOR RECORDING WARRANT.

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST GLGL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 07/30/96 00D DEFINITE BORROWING AUTHORITY A 4141 CURRENT-YEAR BORROWING AUTHORITY REALIZED -015-399 99.00 DEFINITE CLCURRENT AUTHORITY - SUBSTANTIVE LAW CT CURRENT AUTHORITY - APPROPRIATION ACT PLPERMANENT AUTHORITY - SUBSTANTIVE LAW PT PERMANENT AUTHORITY - APPROPRIATION ACT 4450 UNAPPORTIONED AUTHORITY - AVAILABLE D DIRECT PROGRAM OOE ESTIMATED RECOVERIES OF PRIOR YEAR OBLIGATIONS 12/23/96 A 4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS 000-199 99.00 AD CATEGORY A APPORT. - DIRECT PROGRAM 400-459 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x | 500-559 BD CATEGORY B APPORT. - DIRECT PROGRAM 900-939 | x | x | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | x | x | 960-979 4450 UNAPPORTIONED AUTHORITY - AVAILABLE D DIRECT PROGRAM R REIMBURSABLE PROGRAM 00F ACCOMPLISHED NON-EXPENDITURE TRANSFERS FROM AND 03/12/92 (TO) CURRENT FY APPROPRIATION A 4170 TRANSFERS - CURRENT-YEAR AUTHORITY 000-599 99.00 C CURRENT AUTHORITY 900-999 PERMANENT AUTHORITY 4160 ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY NOTE: IF ACCOMPLISHED DIFFERS FROM ANTICIPATED, ADJUST 4160 USING TC 00M (R).

|T-L|C-P|G-N|A-B|D-R|F-U|

GL GL  ATH ATH TRN APR PRG CST   TC# DR SUB COST CR SUB COST DESCRIPTION  SRC TMG TYP CAT FIN CAT  FD-GRP OBJECT CLASS	UPDATED
TC# DR SUB COST CR SUB COST DESCRIPTION  SRC TMG TYP CAT FIN CAT  FD-GRP OBJECT CLASS	ON
OOG ACCOMPLISHED NON-EXPENDITURE TRANSFERS FROM AND	11/01/88
(TO) PRIOR FY APPROPRIATION	
A 4190 TRANSFERS - PRIOR-YEAR AUTHORITY           000-599 99.00	
4180 ANTICIPATED TRANSFERS - PRIOR-YEAR AUTHORITY	
NOTE: FOR THESE TWO TC'S REVERSE THE ENTRIES FOR	
A TRANSFER TO; IF THESE ACCOMPLISHED TRANSFERS	
DIFFER FROM THAT INITIALLY ANTICIPATED, TC'S 00M	
AND 00N MUST BE ADJUSTED.	
00H BUDGETARY RESOURCES WITHHELD BY SPECIFIC STATUTORY	07/30/96
RESTRICTIONS	
A 4450 UNAPPORTIONED AUTHORITY - AVAILABLE         000-599 99.00	
D DIRECT PROGRAM         X   900-999	
R REIMBURSABLE PROGRAM       X	
4410 BUDGETARY RESOURCES - NOT AVAILABLE PURSUANT TO	
PUBLIC LAW	
NOTE: REVERSE THIS ENTRY WHEN THE APPROPRIATION/	
REAPPROPRIATION HAS BEEN ENACTED.	
REAPPROPRIATION HAS BEEN ENACIED.	
NOME. ALGO GER MG 402 LUTEN MUR ANOTHER DEALTERD	
NOTE: ALSO SEE TC 483 WHEN THE AMOUNT REALIZED	
DIFFERS FROM THE INITIAL APPROPRIATION.	
OOT PURCETARY DECOUNCES WITHHIELD DENDING DESCRICTOR BY	07/30/06
00J BUDGETARY RESOURCES WITHHELD PENDING RESCISSION BY	07/30/96
CONGRESS	
1	
A 4450 UNAPPORTIONED AUTHORITY - AVAILABLE           000-599 99.00	
D DIRECT PROGRAM           X   900-999	
R REIMBURSABLE PROGRAM     X	

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											- 1		-			
				4420		UNAPPORTIONED AUTHORITY - PENDING RECISSION										
00K						BUDGETARY RESOURCES RESCINDED BY CONGRESS					- 1		-			09/22/92
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A	4420					UNAPPORTIONED AUTHORITY - PENDING RECISSION					- 1		-	030-399	99.00	
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								-		-	-	-	-			
				4113		APPROPRIATIONS RESCINDED		-		-	-	-	-			
				C		CURRENT AUTHORITY		2	K			-	-			
				P		PERMANENT AUTHORITY		2	к			-	- 1			
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						NOTE: IF A WARRANT WAS ISSUED, REVERSE THE CASH		-		-	-	-	-			
						ENTRY IN TC 001.		-		-	-	-	-			
											- 1		-			
						NOTE: SEE TC 484 TO ADJUST APPROPRIATIONS					- 1		-			
						REALIZED TO THE AMOUNT RESCINDED.		-		-	-	-	-			
MOO						ANTICIPATED NON-EXPENDITURE TRANSFER FROM AND (TO)	)				I	-				09/22/92
						CURRENT FY APPROPRIATION					I	-				
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A	1011					AUTHORITY						-		030-399	99.00	
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				3100		APPROPRIATED CAPITAL					I	-				
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0 ON						ANTICIPATED NON-EXPENDITURE TRANSFER FROM AND (TO)	)				I	-				09/22/92
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	В	4180						ANTICIPATED TRANSFERS - PRIOR-YEAR AUTHORITY	-		- 1		I	1	1	SAME AS A	SAME AS A	
									-	-	-			1	1	1		
					45	12		APPORTIONMENT AVAILABLE FOR DISTRIBUTION -	-	-	-			1	1	1		
								SUBSEQUENT QUARTERS	-	-	-			1	1	1		
						AD		CATEGORY A APPORT DIRECT PROGRAM	-	-	-		x	x	1	1		
						AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	-	-	-		x	x	1	1		
						BD		CATEGORY B APPORT DIRECT PROGRAM	-	-	-		x	x	1	1		
						BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	-		- 1		x	x	1	1		
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								NOTE: FOR THESE TWO TC'S REVERSE THE ENTRIES FOR	-	-	-			1	1	1		
								A TRANSFER TO; THESE ACCOUNTS MUST BE ADJUSTED IF	-	-	-			1	1	1		
								THE ACCOMPLISHED TRANSFER DIFFERS FROM THAT	-	-	-			1	1	1		
								ANTICIPATED.	-						1	1		
C	0P							COLLECTIONS AND DONATIONS AS AVAILABLE RECEIPTS TO	-							1		09/29/95
								SPECIAL AND TRUST FUNDS	-							1		
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	A	1011						AUTHORITY	-							026-029	99.00	
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					34	00		DONATIONS AND OTHER ITEMS	-		-				1	1		
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								- AND -	-		-				1	1		
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	В	1015						COLLECTIONS	-		-				1	800-899	SAME AS A	
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					59	01		MISCELLANEOUS REVENUE - GENERAL/TRUST FUND	-		-				1	1		
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				2990	0		OTHER LIABILITIES	1		- 1	- 1		l				
					G		GOVERNMENT				x						
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											- 1						
							NOTE: USE TC OOB/OOC TO ESTABLISH BUDGETARY			-	- 1		l		1		
							AUTHORITY. THESE ARE AVAILABLE RECEIPTS.	- 1		- 1	- 1		l				
00R							APPROPRIATION AUTHORIZATION NOT REQUIRING			ı	I		l				11/01/88
							APPORTIONMENT		-	-	- 1		l				
										-	- 1		l		1		
2	A 4119						OTHER APPROPRIATIONS REALIZED				- 1		l		000-399	99.00	
		C					CURRENT AUTHORITY		2	x	- 1				900-959		
		P					PERMANENT AUTHORITY		2	x	- 1		l		I		
									-		- 1				1		
				4620	0		OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION	- 1			- 1		l				
										-	- 1		l		1		
							NOTE: MUST BE FOLLOWED BY TC 001 UPON ISSUANCE OF		-	-	- 1						
							THE TREASURY WARRANT.	- 1	-	- 1	- 1		I				
													_		_		
00s							RECLASSIFICATION OF UNOBLIGATED BALANCES BROUGHT	I							1		12/23/96
							FORWARD AND FOR EXCESS OF BUDGETARY RESOURCES	I							1		
							REALIZED OVER AMOUNTS ESTIMATED AND APPORTIONED		١	ı	ı		l				
							NOT IN EXCESS OF \$200,000 OR 1% OF ESTIMATED		١	ı	ı		l				
							BUDGETARY RESOURCES WHICHEVER IS LOWER IS			ı	١		l	I	l		
							AUTOMATICALLY APPORTIONED.			ı	I						
										ı	I		l				
2	A 4450						UNAPPORTIONED AUTHORITY - AVAILABLE				I				000-399	99.00	
		D					DIRECT PROGRAM			ı	I		x		900-959		
		R					REIMBURSABLE PROGRAM			I	I		X				
										I	I		I				
				4512	2		APPORTIONMENT AVAILABLE FOR DISTRIBUTION -			I	I		l				
							SUBSEQUENT QUARTERS		-	I	I		l				
					AD		CATEGORY A APPORT DIRECT PROGRAM	- 1	-	-	I	x	x				
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1		- 1	I	х	x				
					BD		CATEGORY B APPORT DIRECT PROGRAM	- 1	-	- 1	- 1	x	x				

|T-L|C-P|G-N|A-B|D-R|F-U|

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TC#	DR	SUB	COST	CR S	UB COS	I DESCRIPTION	s	RC   TI	MG   T	YP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
				В	R	CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1				x	x		I		
								- 1						I		
						NOTE: IN ACCORDANCE WITH CIRCULAR OMB A-34,				- 1	١			I		
						SECTION 34.5. AVAILABLE DURING THE 4TH QUARTER FOR		- 1		- 1	١		1	I		
						TIME PERIOD (A) APPORTIONMENTS, FOR 1ST QUARTER				- 1	١			I		
						CARRYOVER OF UNOBLIGATED BALANCES, AND DURING THE				- 1	١			I		
						YEAR FOR RECOVERY OF PRIOR YEAR OBLIGATIONS				- 1	١			I		
						(CURRENT APPROPRIATION/FUNDS ONLY) SEE TC 00T WHEN	- 1	-						I		
						FUNDS EXCEED THRESHOLD.	- 1	-						I		
00T						RECLASSIFICATION OF EXCESS OF BUDGETARY RESOURCES		-	-	- 1	- 1		1	I		12/23/96
						REALIZED OVER AMOUNTS ESTIMATED AND APPORTIONED IN	1	-	-	- 1	- 1		1	I		
						EXCESS OF 200,000 OR 1% OF TOTAL BUDGETARY	- 1			- 1	١			I		
						RESOURCES, WHICHEVER IS LOWER.	- 1	- 1	- [	- 1	١		1			
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A	4450					UNAPPORTIONED AUTHORITY - AVAILABLE	- 1			- 1	١			000-399	99.00	
		D				DIRECT PROGRAM	- 1			- 1	١	x		900-959		
		R				REIMBURSABLE PROGRAM	- 1	- 1	- [	- 1	١	x	1			
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				4630		FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION	- 1			- 1	١			I		
				A	D	CATEGORY A APPORT DIRECT PROGRAM			-	- 1	x	x		I		
				A	R	CATEGORY A APPORT REIMBURSABLE PROGRAM			-	- 1	x	x		I		
				В	D	CATEGORY B APPORT DIRECT PROGRAM		-	-	- 1	x	x	1			
				В	R	CATEGORY B APPORT REIMBURSABLE PROGRAM		-	-		x	x	1	I		
								-	-		١		1	I		
						NOTE: WHEN EXCESS FUNDS REALIZED ARE		-	-		١		1	I		
						REAPPORTIONED REVERSE THE ENTRY IN THE AMOUNT OF	- 1			- 1	I			I		
						THE INCREASED APPORTIONMENTS LESS THE AMOUNT		-	-		١		1	I		
						AUTOMATICALLY APPORTIONED (SEE OMB CIRCULAR A-34,	- 1			- 1	I			I		
						SECTION 34.5 AND TC 00S)	- 1	-	-	-	١	l		I		
00υ						APPORTIONMENT OF ANTICIPATED RECOVERIES OF PRIOR	- 1	-	I	-	I	l	I			12/23/96
						YEAR OBLIGATIONS AS UNAVAILABLE UNTIL REALIZED.	- 1	-	I	- 1	I	l	I			
								ı	I	-	I	l	I			
A	4450					UNAPPORTIONED AUTHORITY - AVAILABLE	I	-	ı	- 1	I		I	000-199	99.00	
		D				DIRECT PROGRAM		ı	I	-	I	x	•	400-459		
		R				REIMBURSABLE PROGRAM			ı		I	x	I	500-559		

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 900-939 960-979 4590 APPORTIONMENTS - UNAVAILABLE CATEGORY A APPORT. - DIRECT PROGRAM AD AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM NOTE: USED ONLY IF AUTHORITY IS UNEXPIRED. 00V RECORD OTHER NEW BUDGET AUTHORITY ENACTED 11/01/88 (INCLUDES TRUST FUNDS) A 4150 REAPPROPRIATIONS 910-999 99.00 4450 UNAPPORTIONED AUTHORITY - AVAILABLE D DIRECT PROGRAM R REIMBURSABLE PROGRAM - AND -(AUTHORITY TO DRAW FUNDS FROM TRUST FUNDS) B 9001 AUTHORITY TO DRAW FUNDS SAME AS A SAME AS A 9501 FUNDS NOT YET DRAWN NOTE: THE TOTAL AUTHORITY IS RECORDED IN STATISTICAL ACCOUNTS AND THE SUM WILL BE REDUCED AS FUNDS ARE DRAWN. SEE TC 001, OR 004 AS APPROPRIATE. 00W APPROPRIATION ENACTED TO LIQUIDATE DEBT 09/30/92 A 4111 DEBT LIQUIDATION APPROPRIATIONS 030-399 99.00

March 21, 1997 HHS TRANSACTION CODES PAGE 13

Marc	h 21, 1	1997				HHS TRANSAC	CTION CODES	5								PAGE 13
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TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SF	C T	MG   1	ryp	CAT	FI	N CA	r  FD-GRP	OBJECT CLASS	ON
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		P				PERMANENT AUTHORITY	ĺ	1	х	- 1		I	I	1		
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				D		DIRECT PROGRAM	i	i	i	i		x	i	i		
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010						TRANSFERS FROM OTHER AGENCIES OR DEPARTMENTS	Ì	1	1	1		ı	ı	1		11/01/88
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A	1011					AUTHORITY	i	i	i	ï	' 	i	i	400-499	99.00	
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				2312		ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	, ,				 	! !	1	1		
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						GOVERNMENT	 	-	- 1	1. I		 	1	1		
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В	4530					ALLOCATIONS FROM OTHERS	1							SAME AS	A SAME AS A	
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				4512		APPORTIONMENT AVAILABLE FOR DISTRIBUTION -		ı	ı	-		I	ı	1		
						SUBSEQUENT QUARTERS		ı		- 1			1	I		
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				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		-		- 1	X	x	1	I		
				BD		CATEGORY B APPORT DIRECT PROGRAM		-		- 1	x	x	1	I		
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM				- 1	х	x	1	1		
										- 1			1	1		
						NOTE: REVERSE IF A PORTION OF FUNDS RECEIVED IS				- 1			1	1		
						RETURNED TO THE TRANSFERRING AGENCY.				- 1			1	1		
011						TRANSFERS TO OTHER AGENCIES OR DEPARTMENTS		-					1	1		11/01/88
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A	1414					ADVANCES TO OTHERS BY NON-EXPENDITURE TRANSFER	1	1	- 1	-		I	1	030-399	99.00	
		G				GOVERNMENT	İ	ı	I	x		I	ı	910-959		
							·	i	·	i		ı	i	1		
				1011		AUTHORITY	i	i	i	i		İ	i	·		
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HHS TRANSACTION CODES March 21, 1997 PAGE 14 |T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST GLGL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON - AND -B 4512 APPORTIONMENT AVAILABLE FOR DISTRIBUTION -SAME AS A SAME AS A SUBSEQUENT QUARTERS AD CATEGORY A APPORT. - DIRECT PROGRAM | x | x AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BRCATEGORY B APPORT. - REIMBURSABLE PROGRAM 4520 ALLOCATIONS TO OTHERS NOTE: REVERSE IF A PORTION OF FUNDS RECEIVED IS RETURNED TO THE TRANSFERRING AGENCY. 012 ESTABLISHMENT OF ANTICIPATED FUNDING UNDER 11/01/88 CONSOLIDATED WORKING FUNDS PENDING TRANSFER OF FUNDS (SPECIFIC AGREEMENTS) A 4530 ALLOCATIONS FROM OTHERS 500-599 99.00 4512 APPORTIONMENT AVAILABLE FOR DISTRIBUTION -SUBSEQUENT QUARTERS AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM NOTE: ALLOCATIONS FROM OTHERS CONSIST OF THOSE FROM OTHER AGENCY TRANSFERS (TC 010) AND ARE DISTINGUISHABLE BY IMN RANGE. IF FUNDING AGREEMENTS ARE NOT FULLY FUNDED (IGA), ALSO USE TC 023. 013 AVAILABILITY OF APPORTIONMENT AT BEGINNING OF 11/01/88 QUARTER A 4512 APPORTIONMENT AVAILABLE FOR DISTRIBUTION -000-599 99.00

SUBSEQUENT QUARTERS

CATEGORY A APPORT. - DIRECT PROGRAM

AD

900-999

| | x | x |

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR | x | x | BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | x | x 4511 APPORTIONMENT AVAILABLE FOR DISTRIBUTION - CURRENT QUARTER AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM NOTE: SEE TC 024 TO DEFER AVAILABILITY OF OBLIGATIONAL AUTHORITY FOR INDEFINITE PERIOD OF TIME. 014 INITIAL CAPITALIZATION OF FUNDS APPROPRIATED FOR 11/01/88 WORKING CAPITAL/REVOLVING FUNDS A 1011 AUTHORITY 000-029 99.00 3213 APPROPRIATED FOR REVOLVING AND MANAGEMENT FUNDS NOTE: USE FOR WARRANTS TO MEET INSUFFICIENCIES FOR LOAN PROGRAMS. 016 TRANSFER OF UNOBLIGATED BALANCES, OTHER THAN 11/01/88 CURRENT YEAR AUTHORIZATIONS, BETWEEN APPROPRIATIONS OR OTHER AGENCIES (TRANSFERS IN) REAPPROPRIATIONS A 4190 TRANSFERS - PRIOR-YEAR AUTHORITY 000-599 99.00 900-999 4450 UNAPPORTIONED AUTHORITY - AVAILABLE DIRECT PROGRAM D R REIMBURSABLE PROGRAM

Marci	21, 1	991					HHS TRANSACTION	CODES	•							PAGE 10
								T-	r c-	P G	-N   A	-B D	-R   F-	<b>u</b>		
	GL			GL				AT	'H   A'	т   т	RN   A	PR   PI	RG   CS	r		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SR	C T	IG   T	ZP   C	AT   F	IN   CA	r  FD-GRP	OBJECT CLASS	ON
							- AND -	- 1	1	ı	1	1	1	1		
								i	İ	İ	İ	İ	i	İ		
В	1011						AUTHORITY	i	i	i	i	i	i	SAME AS A	SAME AS A	
								i	i	i	i	i	i	i		
				3100			APPROPRIATED CAPITAL	i	i	i	i	i	i	i		
								i	i	i	i	i	i	i		
							NOTE: USE REVERSE CODE FOR TRANSFERS OUT. CASH	i	' 	i	i	i	i	i		
							TRANSFERRED IN WILL BE THE NET AMOUNT REFLECTED IN	i	' 	i	i	i	i	<u>'</u>		
							TC'S 017, 018, AND 019, AS APPLICABLE.		' 	' 	1	' '	'	1		
							IC S 017, 010, AND 019, AS AFFIICABLE.	1	1	ı	1	1	'	ı		
017							TRANSPER OF SPOSS INDELTURED INDATE OF TSATIONS			1	1		1	1		11/01/88
017							TRANSFER OF GROSS UNDELIVERED UNPAID OBLIGATIONS	- 1	-		1	-		1		11/01/66
							BETWEEN APPROPRIATIONS OR TO OTHER AGENCIES	1	-			- 1		1		
							(TRANSFERS IN)	!		!		!	!	1		
								!				!	!			
A	4190						TRANSFERS - PRIOR-YEAR AUTHORITY					-	!	000-599	MAJOR OC'S 10, 40 AND 90	
								- 1						900-999		
								I				-	ı	I		
				4800			UNDELIVERED ORDERS	ı				-	-	I		
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							- AND -		-			-		1		
														I		
В	1011						AUTHORITY		-		-	-		SAME AS A	SAME AS A	
														1		
				3100			APPROPRIATED CAPITAL					-		1		
												-		1		
							NOTE: USE REVERSE CODE FOR TRANSFERS OUT. CASH							1		
							TRANSFERRED IN WILL BE THE NET AMOUNT REFLECTED IN							1		
							TC'S 017, 018, AND 019, AS APPLICABLE.	- 1	1			-		1		
018							TRANSFER OF GROSS DELIVERED UNPAID OBLIGATIONS	1	1	ı	1	1	1	1		09/22/92
							BETWEEN APPROPRIATIONS OR TO OTHER AGENCIES	- 1	1	ı	1	1	1	1		
							(TRANSFERS IN)	İ	ĺ	j	i	i	i	1		
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A	1011						AUTHORITY	i	i	i	i	i	i	900-999		
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				2110			ACCOUNTS PAYABLE	i	İ	i	i	i	i	i	MAJOR OC'S 24-26, 31-33,	
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						$  \mathtt{T-L}   \mathtt{C-P}   \mathtt{G-N}   \mathtt{A-B}   \mathtt{D-R}   \mathtt{F-U}  $	
	GL			GL		ATH ATH TRN APR PRG CST	UPDATED
TC#	DR	SUB	COST	CR SUB	COST DESCRIPTION	SRC TMG TYP CAT FIN CAT  FD-GRP OBJECT CLASS	ON
				G	GOVERNMENT		
				N	NON-GOVERNMENT	x	
					NON GOVERNMENT		
				2190	OTHER ACCRUED LIABILITIES	MAJOR OC'S 11-13, 21-23,	
				G	GOVERNMENT	X       42-44 (EXCLUSIVE OF	
				N	NON-GOVERNMENT	X       42.12), 90	
					NOTE: USE REVERSE CODE FOR TRANSFERS OUT. CASH		
					TRANSFERRED IN WILL BE THE NET AMOUNT REFLECTED IN		
					TC'S 017, 018, AND 019, AS APPLICABLE.		
019					TRANSFERS OF GROSS RECEIVABLE BETWEEN		11/01/88
					APPROPRIATIONS OR BETWEEN OTHER AGENCIES		11, 01, 00
					(TRANSFERS IN)		
					(INMEDIAL IN)		
А	1311				ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED	000-599 61.74	
		G			GOVERNMENT	x       900-999	
		N			NON-GOVERNMENT	x	
	1312				REFUNDS RECEIVABLE		
		G			GOVERNMENT	x	
		N			NON-GOVERNMENT	x	
	1314				ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	61.61, 61.62, 61.65,	
						61.69	
				1011	AUTHORITY		
					NOTE: USE REVERSE CODE FOR TRANSFERS OUT. CASH		
					TRANSFERRED IN WILL BE THE NET AMOUNT REFLECTED IN		
					TC'S 017, 018, AND 019, AS APPLICABLE.	i i i i i i i	
022					TARRET NAME DODDOWNS AND AND AND AND AND AND AND AND AND AND		07/20/06
020					INDEFINITE BORROWING AUTHORITY		07/30/96
•	4142				CHIDDENIM VEND DODDONITHO NUMBERO DESCRIPTO		
A	4142				CURRENT-YEAR BORROWING AUTHORITY REALIZED -		
		CT.			INDEFINITE		
		CL			CURRENT AUTHORITY - SUBSTANTIVE LAW	x   x	

Marci	h 21, 199	17		HHS TRANSACT	ION CODES	PAGE 18
					T-L C-P G-N A-B D-R F-U	
	GL		GL		ATH ATH TRN APR PRG CST	UPDATED
TC#	DR S	UB COST	CR SUB	COST DESCRIPTION	SRC TMG TYP CAT FIN CAT  FD-GRP OBJECT CLASS	ON
	c	!T		CURRENT AUTHORITY - APPROPRIATION ACT	x   x	
	P	L		PERMANENT AUTHORITY - SUBSTANTIVE LAW	x   x	
	P	т		PERMANENT AUTHORITY - APPROPRIATION ACT	x   x	
			4450	UNAPPORTIONED AUTHORITY - AVAILABLE		
			D	DIRECT PROGRAM		
			R	REIMBURSABLE PROGRAM		
023				ESTABLISHMENT OF RECEIVABLE/PAYABLE UNDER		11/01/88
				CONSOLIDATED WORKING FUNDS WHEN AGREEMENT IS NOT	r	
				FULLY FUNDED (IGA)		
A	1314			ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED		
			2313	ADVANCES - ALL OTHER		
			G	GOVERNMENT		
				NOTE: MUST BE USED IN CONJUNCTION WITH TC 012		
				BASED ON PARTICIPATING AGENCY FUNDING NOTICE		
				(IGA).		
				NOTE: USE TC 239 TO RECORD CREDITS (COLLECTIONS)		
				TO THE CONSOLIDATED WORKING FUND.		
024				TO DEFER AVAILABILITY OF OBLIGATIONAL AUTHORITY		03/12/92
A	4512			APPORTIONMENT AVAILABLE FOR DISTRIBUTION -	000-599 99.00	
				SUBSEQUENT QUARTERS		
	A	D.		CATEGORY A APPORT DIRECT PROGRAM		
	A	IR.		CATEGORY A APPORT REIMBURSABLE PROGRAM	x   x	
	E	BD		CATEGORY B APPORT DIRECT PROGRAM	x   x	
	E	BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	x   x	
			4630	FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION		
				NOTE: AN EXAMPLE OF USE OF THIS ENTRY WOULD BE TO		

March 21, 1997

March	1 21, 1	1997				HHS TRANSACTION C	CODES	3									PAGE 19
							T-	-r c	-P	G-N	A-	в 1	D-R	F-1	α		
	GL			GL			A	гн а	тн	TRN	AP	R I	PRG	CS	r		UPDATED
TC#	DR	SUB	COST	CR SU	B COST	DESCRIPTION	SI	RC   T	MG	TYP	CA	T   E	FIN	CA	T   FD-GRP	OBJECT CLASS	ON
						DEFER ALLOTMENT OF FUNDS IN THE SSI/BLACK LUNG						-			1		
						PROGRAMS WHERE COLLECTION OF OVERPAYMENTS DO NOT			- 1			-			1		
						PARALLEL/MATCH THE ANTICIPATED RECOVERY OF PRIOR	-		- 1			-			1		
						YEAR AUTHORITY APPORTIONED.			- 1			-			1		
							-		- 1			-		l	1		
						NOTE: REVERSE WHEN FUNDS ARE TO BE MADE AVAILABLE			- 1			-			1		
						FOR ALLOTMENT/ALLOWANCE. ALSO SEE TC 33A TO	-		- 1			-		l	1		
						RESERVE ALLOWANCE AUTHORITY.	I		I			-		l	1		
														_			
02A						EXERCISE BORROWING AUTHORITY FROM TREASURY (PUBLIC	ı		ı			١		l			11/01/88
						DEBT) AND FEDERAL FINANCING BANK (AGENCY DEBT)	ı		ı			١		l			
							ı		ı			١		l			
A	1011					AUTHORITY									015-025		
															030-399		
															1		
				2511		PRINCIPAL PAYABLE TO TREASURY - BORROWING								l	1	61.4U	
							!		!						1		
				2521		BORROWING FROM FEDERAL FINANCING BANK (FFB) -	!		!			!				61.4Y	
						BORROWING	!		!			!					
							!		!			!					
						NOTE: MUST BE FOLLOW-ON TO TC OOD OR 020.	!		!			!					
						REPAYMENT RECORDED BY TC 19B.	!		!			!					
						NOTE: THIS IS A NON-EXPENDITURE TRANSACTION. USE	!		!					!			
						SF 1151.	ı	ı	I		ı	ı		I	I		
0.20						TO TAKE MANAGEMENT TOOL THE ADDODUCTION											11 /01 /00
030						TO ISSUE ALLOTMENTS FROM THE APPORTIONMENT			- 1		1			 	1		11/01/88
3	4511					ADDODUTONIC AVATIADIR ROD DICUDIDITON CUDDRUT			- 1		 	1		1	   000 E00	00.00	
А	4511					APPORTIONMENT AVAILABLE FOR DISTRIBUTION - CURRENT QUARTER			- 1		 	1		1	000-599	99.00	
		AD				CATEGORY A APPORT DIRECT PROGRAM	1		1		   v	   2	v	1	1 300-333		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	1		1		:	•		1	1		
		BD				CATEGORY B APPORT DIRECT PROGRAM	1	l I	I			[ ] [ ]		I I	1		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	1	1	I		:	<u>.</u>		I I	1		
		ыĸ				CALEGORI D AFFORT KELMDURDADLE PROGRAM	1	l I	I I		A	•	Λ	í I	I I		
				4611		ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION	l I	l I	ı		I I	l I		I I	1		
				AD		CATEGORY A APPORT DIRECT PROGRAM	1		ı		   v	   2	x	I I	1		
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	l I	l I	ı			·		I I	1		
				AK		CALEGORI A AFFORI REIMDURGADUE FROGRAM	1	1	ı		1 ^	١ ٠	Λ	ı	ı		

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TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION		SI	RC   T	MG   T	YP   C	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
					BD		CATEGORY B APPORT DIRECT PROGRAM			-	- 1		x	X		l		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM						x	x				
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031							TO ISSUE ALLOWANCES FROM THE ALLOTMENT		1	-	-	- 1		l I		l I		11/01/88
Δ	4611						ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION		l I	 	 	- 1		l I	 	   000-599	99.00	
	1011	AD					CATEGORY A APPORT DIRECT PROGRAM		! 		i	i	x I	x		900-999	33.00	
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM		! 		i	•		X		300 333 		
		BD					CATEGORY B APPORT DIRECT PROGRAM		! 		i			X		! 		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM		! 		i		x	x		! 		
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				4612	,		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION		1	 		-		l I		l İ		
					AD		CATEGORY A APPORT DIRECT PROGRAM		1	 		-	x	   x		l İ		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		1	 				X		l İ		
					BD		CATEGORY B APPORT DIRECT PROGRAM		1	 			x			l İ		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM		! 		i			x		! 		
					DIC		CATEGORI D'APPORT REINDORDADES PROGRAM		ı				<u> </u>	<del>^</del>	 	 		
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032							TO ISSUE ALLOTMENTS FOR FUNDS NOT REQUIRED I	TO BE	ı	ı	ı	1		l				11/01/88
							APPORTIONED		İ	Ĺ	İ	Ĺ	ĺ					
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A	4620						OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION	1	İ	Ĺ	İ	Ĺ	ĺ			000-599	99.00	
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				4611			ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION		I	1	-	- [	-					
					AD		CATEGORY A APPORT DIRECT PROGRAM			1	-	- [	x	х				
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM			-	-	- [	x	x				
					BD		CATEGORY B APPORT DIRECT PROGRAM			-	-	- [	x	x				
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM			-	-	- [	x	x				
											-		-					
							NOTE: NOT APPLICABLE TO TRUST FUND BENEFIT			-	-	- [	-			ĺ		
							PAYMENTS, 960 OR 999 IMN RANGE; HOWEVER, THIS			-	-	- [	-			ĺ		
							RANGE MAY HAVE ADMINISTRATIVE EXPENSE.		I	-1	- [	-	١	l		l		
037							OBLIGATION PLAN									  -		11/01/88
										-	-	-	١	l				

|T-L|C-P|G-N|A-B|D-R|F-U| GL GL ATH ATH TRN APR PRG CST UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON A 4611 ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION 000-599 MAJOR OC'S 10-44, 90 AD CATEGORY A APPORT. - DIRECT PROGRAM | x | x | 900-999 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x | BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x | CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR | x | x 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM CATEGORY B APPORT. - DIRECT PROGRAM BD CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR NOTE: FOR OPDIVS THAT USE THE ALLOWANCE TO RECORD AN OBLIGATION PLAN BY OBJECT CLASS FOR COMPARISON TO ACTUAL OBLIGATIONS THAT ARE LATER INCURRED. 11/01/88 040 COMMITMENTS - TEST FOR AVAILABILITY OF FUNDS - \* (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS IN 4611 AND 4612. TRANSACTIONS WILL BE REJECTED IN ALL CASES WHERE SUFFICIENT UNOBLIGATED BALANCES ARE NOT AVAILABLE TO COVER THE COMMITMENT. ALL SUCH REJECTS MUST BE PRINTED ON AN EXCEPTION LISTING.) \* A 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION 000-599 MAJOR OC'S 10-40, 90'S 900-999 AD CATEGORY A APPORT. - DIRECT PROGRAM | x | x | CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR | x | x | BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4700 COMMITMENTS CATEGORY A APPORT. - DIRECT PROGRAM AD | x | x AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x CATEGORY B APPORT. - REIMBURSABLE PROGRAM | x | x | BR 

March 21, 1997 HHS TRANSACTION CODES PAGE 22 |T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 041 COMMITMENTS - NO TEST FOR AVAILABILITY OF FUNDS -11/01/88 \* (COMPUTER WILL ACCEPT EVEN THOUGH SUFFICIENT FUNDS TO COVER ARE NOT AVAILABLE IN 4611 & 4612 -TO BE USED PENDING ISSUANCE OF ALLOTMENTS AND ALLOWANCES.) \* A 9999 PROGRAMMING ENTRY 9999 PROGRAMMING ENTRY NOTE: THE EFFECT ON THE ACCOUNTS WILL BE THE SAME AS TC 040, AS APPROPRIATE. 050 OBLIGATIONS AND NO DECOMMITMENT OR SIMULTANEOUS 02/27/97 FULL DECOMMITMENT (EXCLUSIVE OF PERSONAL SERVICE COSTS) WITH TEST FOR AVAILABILITY OF FUNDS - \* (COMPUTER MUST TEST FOR AVAILABILITY OF FUNDS. VALID TRANSACTION MUST BE ACCEPTED IN ALL CASES, BUT IF SUFFICIENT FUNDS TO COVER THE TRANSACTION ARE NOT AVAILABLE IN ACCOUNTS 4611 OR 4612 THE TRANSACTION MUST PRINT OUT ON AN EXCEPTION LISTING FOR IMMEDIATE CORRECTIVE ACTION TO RECOVER WITHIN AVAILABLE BALANCES.) \*

r	IF	PREVIOUSLY	COMMITTED	*	1		ı	

			-		-		- 1		
A 4700	COMMITMENTS						- 1	000-599	MAJOR OC'S 10-40, 90
AD	CATEGORY A APPORT DIRECT PROGRAM	-			:	х	х	900-999	(EXCEPT 97)
AR	CATEGORY A APPORT REIMBURSABLE PROGRAM	-			:	х	х	1	
BD	CATEGORY B APPORT DIRECT PROGRAM	-			:	х	х	1	
BR	CATEGORY B APPORT REIMBURSABLE PROGRAM	-			:	х	х	1	
		i	1	- 1	- 1	ı	- 1	I	

4612	ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION			1 1 1
AD	CATEGORY A APPORT DIRECT PROGRAM	- 1		x   x
AR	CATEGORY A APPORT REIMBURSABLE PROGRAM		-	x   x
BD	CATEGORY B APPORT DIRECT PROGRAM		1	x   x
BR	CATEGORY B APPORT REIMBURSABLE PROGRAM	-		x   x

	•						- 1 -	- 1	1					
						-	-L C-		-		-	-		
	GL		GL				TH   HT.	•	•	•	•	•		UPDATED
TC#	DR	SUB COST	CR SUB	COST	DESCRIPTION	s:	RC   TM	IG   TY	P CA	r FII	1 CAT	FD-GRP	OBJECT CLASS	ON
						- 1	- 1		-		1	I		
					- ALSO -	- 1	-					1		
						- 1	- [		1		1	1		
					* CURRENT YEAR OBLIGATIONS/ACCRUED EXPENDITURES *	1	- 1		1	1	1	1		
					(FOR PRIOR YEAR - SEE L, M OR N)	1	-		1		1	I		
						1	-		1		1	I		
В	4612				ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	- 1	- [	-	1	1	1	SAME AS A	MAJOR OC'S 11-13, 21-23,	
		AD			CATEGORY A APPORT DIRECT PROGRAM	- 1	- 1	-	x	x	1	I	42-44 (EXCLUSIVE OF	
		AR			CATEGORY A APPORT REIMBURSABLE PROGRAM	1	- 1	1	x	x	I	I	42.12)	
		BD			CATEGORY B APPORT DIRECT PROGRAM	1	- 1	1	x	x	I	I		
		BR			CATEGORY B APPORT REIMBURSABLE PROGRAM	Ĺ	i	i	x	x	İ	İ		
						Ĺ	i	i	i	İ	İ	İ		
			4901		EXPENDED AUTHORITY - UNPAID	i	i	i	i	i	i	Ī		
			AD		CATEGORY A APPORT DIRECT PROGRAM	i	i	i	x	x	i	i		
			AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	i	x	x	i	i I		
			BD		CATEGORY B APPORT DIRECT PROGRAM	i	i	i	x	x	i	i I		
			BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	i	x	x	i	i		
						i	i	i	i	i	i	i		
					- AND -	i	i	i	i	i	i	i I		
						i	i	i	i	i	i	i		
					* FOR REIMBURSABLE TRANSACTIONS *	i	i	i	i	i	i	i		
					(GR/NR TRANSACTIONS)	i	i	i	i	i	i	i		
					(,,	i	i	i	i	i	i	i		
C	4250				REIMBURSEMENTS AND OTHER INCOME EARNED	i	i	i	i	' 	i	I SAME AS A	SAME AS B	
J						i	i	i	i	' 	i			
			4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED	i	i	i	i	' 	i	I		
			1230		ONT THE COSTONER ON THE CHOCKET ON CONTRACT			' i	<u> </u>	1		I I		
					- ALSO -			' i	<u> </u>	1		I I		
					- Albo -			1	1	1	1	! I		
ъ	6101				OPERATING/PROGRAM EXPENSES			1	1	1	1	l came ac a	SAME AS B (EXCLUSIVE OF	
ъ	0101	GD			GOVERNMENT - DIRECT PROGRAM	l I	ı	   x	·	x	1	51222 A5 A	13.14)	
		GR			GOVERNMENT - REIMBURSABLE PROGRAM	l I	ı	X		x	•	i I	13.11/	
		ND			NON-GOVERNMENT - DIRECT PROGRAM	l I	ı	X	•	X		i I		
		NR NR			NON-GOVERNMENT - DIRECT PROGRAM  NON-GOVERNMENT - REIMBURSABLE PROGRAM	l I	ı	A		x		1		
		144			NON-GOVERNMENT - REINDURGABLE FROGRAM	l I	ı	A	·	1	1	1		
	7402				PRIOR-YEAR FUNDED FECA EXPENSE	l I	1	 	1	1	1	1	13.14	
	/402					l i	ı	 	1	1	l Ivr	1	13.14	
		F			FUNDED	I	ı	I	I	I	x	I		

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TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SF	C TM	G TYI	PCA	T FI	n   Cat	FD-GRP	OBJECT CLASS	ON
		GD					GOVERNMENT - DIRECT PROGRAM	1		x		x	:	 		
				211	0		ACCOUNTS PAYABLE	i i	i	i	i	i	i	! 	13.14	
					G		GOVERNMENT	i	i	'   x	i	i	i			
								1	1	1	1	1	1	l		
				214	0		ACCRUED INTEREST PAYABLE		-				1		43.11-43.19	
					G		GOVERNMENT	1	-	x			1			
					N		NON-GOVERNMENT	1		x			I			
													1			
				219			OTHER ACCRUED LIABILITIES								MAJOR OC'S 21-23, 42	
					G		GOVERNMENT	l		X					(EXCLUSIVE OF 42.12),	
					N		NON-GOVERNMENT	!		X		!	!	  -	43.20'S, 44	
				001									1		waren egia 11, 10, 13	
				221	1		ACCRUED FUNDED PAYROLL	- !	1	1	1	1	1	1	MAJOR OC'S 11, 12, 13	
							- OR -	 		1	1	1	1	 		
							- OK -		 	1	1	1	1	 		
							* CURRENT YEAR OBLIGATIONS/UNDELIVERED ORDERS *	! *	' 	' 	1	i	1	! [		
							(FOR PRIOR YEAR, SEE O, P, OR Q)	i	i	i	' 	i	i	' 		
								i	i	i	i	i	i	I		
E	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	i	i	i	i	i	i	SAME AS A	MAJOR OC'S 24-26, 31-33,	
		AD					CATEGORY A APPORT DIRECT PROGRAM	i	i	İ	x	x	: [		41, 90	
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	1	1	1	x	x	1			
		BD					CATEGORY B APPORT DIRECT PROGRAM	1	1	1	x	x	: [	I		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	1	-		x	x	1			
								I	-	1			1	I		
				480	1		UNDELIVERED ORDERS - UNPAID	I	-	1			1	l		
					AD		CATEGORY A APPORT DIRECT PROGRAM	1	-	1	x	x	-			
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	1	-		x	x	:			
					BD		CATEGORY B APPORT DIRECT PROGRAM	I	-	1	x	x	- 1			
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	I	I	ı	x	x	-	I		
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							- AND -	!				!	!	  -		
							+ BOD DETADLIDGADLE INDANSCRITCUS +	[	1	1	1	1	I	 		
							* FOR REIMBURSABLE TRANSACTIONS *	1	l I	1	1	1	I I	 		
							(GR/NR TRANSACTIONS)	 	 	1	1	1	I	 		
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UPDATED ON

March 21, 1997 PAGE 25

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	GL			GL				AT	н ат	H TR	N   A	APR   P	RG	CST		
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	sr	C   TM	G   TY	P C	CAT   F	'IN	CAT	FD-GRP	OBJECT CLASS
F	4240						UNFILLED CUSTOMER ORDERS - OBLIGATED	- 1				- 1	- 1		SAME AS A	SAME AS E
								ı				I	I			
				423	0		UNFILLED CUSTOMER ORDERS - UNOBLIGATED					I	I			
							- AND -									
								!	!	!		!	!			
							* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *	!				!	. !			
							(ADVANCES REDUCED UPON ACCRUAL OF EXPENDITURES)					- !				
a	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE		1	1		!			400-499	
G	2312						TRANSFER		1		1				960-999	
		G					GOVERNMENT	 	1	   x	·			 	300-333	
		G					GO V ERIVEINI	 	1	<u>^</u>	·			 		
				520	0		REVENUE FROM SERVICES PROVIDED	' 	i	1	i	i	i	' 		MAJOR OC'S 11-13, 21-23,
				520	G		GOVERNMENT	i	i	'   x	' : I	i	i	ı İ		42-44
								i	i	1	1	i	i	i		
							- OR -	i	i	i	i	i	i	i		
								i	i	i	i	i	i	i		
							* IF CONSOLIDATED WORKING FUND *	i	i	i	i	i	i	i		
							(ADVANCES REDUCED UPON ACCRUAL OF EXPENDITURES)	İ	İ	İ	İ	İ	i	ĺ		
								1	1	1	1	- 1	- 1	١		
н	2313						ADVANCES - ALL OTHER	- 1		1	1	- 1	- 1		500-599	
		G					GOVERNMENT	1	1	x	:	- 1	- 1			
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										-		- 1	- 1			
							- OR -			-		I	- 1			
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							* FOR OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED *	I				- 1				
							(BASED UPON ACCRUAL OF EXPENDITURES IN B)									
								!	!	!		!	!			
I	1314						ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	!				!	. !		000-399	
															900-959	
				E20	0		REVENUE FROM SERVICES PROVIDED	l i	1	1						SAME AS G
				520	U		REVENUE FROM SERVICES PROVIDED	l I	1	 	1	 	-			SAME AS G
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UPDATED

ON

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS \* REVERSE PRIOR RECORDED UNFUNDED LIABILITY \* J 2225 ACCRUED UNFUNDED FECA LIABILITY SAME AS A 13.14 G GOVERNMENT 7401 PRIOR-YEAR UNFUNDED FECA EXPENSE GD GOVERNMENT - DIRECT PROGRAM υ UNFUNDED - AND -\* FOR AMOUNT OF DIRECT EXPENSE IN D \* K 3100 APPROPRIATED CAPITAL 030-599 SAME AS D 910-999 5700 APPROPRIATED CAPITAL USED - (CONTINUED FROM B) OR -\* PRIOR-YEAR OBLIGATIONS/ACCRUED EXPENDITURES -UPWARD ADJUSTMENT - UNEXPIRED/EXPIRED \* L 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SAME AS A SAME AS B AD CATEGORY A APPORT. - DIRECT PROGRAM CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR BD CATEGORY B APPORT. - DIRECT PROGRAM BRCATEGORY B APPORT. - REIMBURSABLE PROGRAM 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - UNPAID AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM CATEGORY B APPORT. - DIRECT PROGRAM BD BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - OR -

|T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST GLGL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON \* PRIOR-YEAR OBLIGATIONS/ACCRUED EXPENDITURES -DOWNWARD ADJ - UNEXPIRED \* (ALSO DO R ENTRY) M 4971 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED 000-199 SAME AS B AUTHORITY - UNPAID 400-459 AD CATEGORY A APPORT. - DIRECT PROGRAM | x | x | 500-559 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x | 900-939 BD CATEGORY B APPORT. - DIRECT PROGRAM 960-979 CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR | x | x | 4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - OR -\* PRIOR-YEAR OBLIGATIONS/ACCRUED EXPENDITURES -DOWNWARD ADJUSTMENT - EXPIRED \* N 4971 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED SAME AS B AUTHORITY - UNPAID 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION AD CATEGORY A APPORT. - DIRECT PROGRAM CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - (CONTINUED FROM E) OR -\* PRIOR-YEAR OBLIGATIONS/UNDELIVERED ORDERS -UPWARD ADJUSTMENT - UNEXPIRED/EXPIRED \* 0 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SAME AS A SAME AS E

| | x | x |

CATEGORY A APPORT. - DIRECT PROGRAM

AD

ON

March 21, 1997 HHS TRANSACTION CODES |T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR | | x | x | BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | x | x | 4881 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - UNPAID AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM CATEGORY B APPORT. - DIRECT PROGRAM BD BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - OR -\* PRIOR-YEAR OBLIG/UNDELIVERED ORDERS - DOWNWARD ADJUSTMENT - UNEXPIRED \* (ALSO DO R ENTRY) P

			I		1 1	- 1	- [		
P 4871		DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED	1	-	1 1	- 1	- [	000-199	SAME AS E
		ORDERS - UNPAID	1	-		- 1	-	400-459	
	AD	CATEGORY A APPORT DIRECT PROGRAM			x	х	- [	500-559	
	AR	CATEGORY A APPORT REIMBURSABLE PROGRAM	-		x	x	- [	900-939	
	BD	CATEGORY B APPORT DIRECT PROGRAM	-		x	x	- [	960-979	
	BR	CATEGORY B APPORT REIMBURSABLE PROGRAM	-	-	x	x	-		
			1		1 1	- 1	- [		
	4310	ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS	1		1 1	- 1	- [		
	AD	CATEGORY A APPORT DIRECT PROGRAM	1		x	x			

CATEGORY B APPORT. - DIRECT PROGRAM CATEGORY B APPORT. - REIMBURSABLE PROGRAM - OR -\* PRIOR-YEAR OBLIGATIONS/UNDELIVERED ORDERS -

DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED 100-399 SAME AS E

| x | x |

ORDERS - UNPAID 430-499 AD CATEGORY A APPORT. - DIRECT PROGRAM | | x | x | 530-599

CATEGORY A APPORT. - REIMBURSABLE PROGRAM

DOWNWARD ADJUSTMENT - EXPIRED \*

AR BD

BR

Q 4871

UPDATED

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TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION		SR	C   Ti	MG   1	TYP	CAI	FI	N   CAT	FD-	GRP	OBJECT CLASS	
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM				- 1		x	x		94	0-959		
		BD					CATEGORY B APPORT DIRECT PROGRAM				-		x	x		98	80-999		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM				ı		x	x					
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				461			ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION												
					AD		CATEGORY A APPORT DIRECT PROGRAM		ļ		- 1		X						
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					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM		!		- !		X	X					
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ъ	4590						APPORTIONMENTS - UNAVAILABLE		1		1		l I	1	1	l or	0-199	SAME AS B	
, r	4390	AD					CATEGORY A APPORT DIRECT PROGRAM		 		1		l Ivr	x	l I	'	0-459	DAPIE AD D	
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM		i	¦				x	:	:	0-559		
		BD					CATEGORY B APPORT DIRECT PROGRAM		i	' 			•	x	•		0-939		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM		i	' 				x			0-979		
									i	<u>'</u>	i		, 		i	1			
				461	2		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION		i	i	i	i	I	i	i	i			
					AD		CATEGORY A APPORT DIRECT PROGRAM		i	i	i	i	'   х	'   x	i	i			
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		i	i	i		x	x	i	i			
					BD		CATEGORY B APPORT DIRECT PROGRAM		İ	i	i	i	x	x	i	İ			
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM		İ	i	i	i	x	x	i	İ			
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							NOTE: IF NOT PREVIOUSLY COMMITTED, LEAVE "OTHER		I	1	- 1		l	1	1				
							DOCUMENT" FIELDS BLANK. IF THE ENTIRE AMOUNT OF		Ι	1	- [		l		1				
							THE COMMITMENT IS TO BE DECOMMITTED REGARDLESS OF		1		- 1		l		1				
							THE AMOUNT OBLIGATED UNDER THIS TRANSACTION, ENTER	R		1	-		I	1	1				
							THE COMMITMENT DOCUMENT REFERENCE CODE AND				-		l	1		1			
							DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELDS.			-	- [		l		1				
							IF A PARTIAL DECOMMITMENT IS NECESSARY IN AN			-	-		l	1					
							AMOUNT DIFFERENT THAN THE AMOUNT OBLIGATED UNDER				- [		l		1				
							THIS TRANSACTION, LEAVE THE "OTHER DOCUMENT"						l		1				
							FIELDS BLANK AND ALSO ENTER A NEGATIVE TRANSACTION	N					l	1					

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST GLGL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON UNDER TC 040 FOR THE AMOUNT TO BE DECOMMITTED. HOWEVER, IF A PARTIAL DECOMMITMENT IS NECESSARY IN THE SAME AMOUNT AS THE AMOUNT TO BE OBLIGATED USE TC 053. TC 050 (REVERSE) CANNOT AUTOMATICALLY REESTABLISH ANY COMMITMENT BECAUSE THE AMOUNT OF THE COMMITMENT IS NO LONGER AVAILABLE. A TC 040 MUST BE REESTABLISHED, IF APPROPRIATE. (AN ERROR, BACK OUT 050 WITH IMMEDIATE REENTRY OF CORRECT 050, NORMALLY WILL NOT REQUIRE REESTABLISHMENT OF A COMMITMENT.) IF THE BALANCE OF ACCOUNT 4310 BECOMES A CREDIT, YOU MUST RE-ESTIMATE ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS AND SEEK AN APPORTIONMENT FROM OMB ON AN SF-132. 051 OBLIGATIONS - NO TEST FOR AVAILABILITY OF FUNDS 11/01/88 \*(COMPUTER WILL ACCEPT EVEN THOUGH SUFFICIENT FUNDS TO COVER ARE NOT AVAILABLE IN 4611 AND 4612 - TO BE USED PENDING ISSUANCE OF ALLOTMENTS AND ALLOWANCES.)\* A 9999 PROGRAMMING ENTRY 9999 PROGRAMMING ENTRY NOTE: THE EFFECT ON THE ACCOUNTS WILL BE THE SAME AS TC 050, AS APPROPRIATE. 052 ESTIMATED OBLIGATIONS AND ACCRUED (PROJECTION) 02/05/97 UNPAID PERSONAL SERVICES COSTS AND RELATED BENEFITS A 6101 OPERATING/PROGRAM EXPENSES 000-599 11.11-11.14, 11.1K-11.1M, NON-GOVERNMENT - DIRECT PROGRAM ND | x | 900-999 11.1s, 11.31-11.37, | x |

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								<b>T</b>	-L C	C-P	G-N	A-E	3   D-	R F-U	1		
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TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	s:	RC	rmg	TYP	CAI	FI	N   CAT	FD-GRP	OBJECT CLASS	ON
							No. Company Designation and Designation								1	11 25 11 20 11 20	
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM	l I	-		х	 	x	1	I I	11.3A-11.3C, 11.3S,	
									-			 	1	1		11.51-11.52, 11.57-11.5L,	
									-			 	1	1		11.5W-11.5Z, 11.81-11.82,	
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								l I				 	1	1	I I	12.11-12.1Z, 1300'S (EXCEPT 13.12)	
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				221	1		ACCRUED FUNDED PAYROLL	l I				 	1	1	I I		
				221			ACCRUED FUNDED PAYROLL		-			 	1	1			
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ь	0904						ANNUAL AND COMPENSATORY LEAVE - UNFUNDED	l I				 	   v	1	SAME AS A	51.11, 51.12	
		ND NR					NON-GOVERNMENT - DIRECT PROGRAM  NON-GOVERNMENT - REIMBURSABLE PROGRAM	l I			X	 	X	:	I I		
		NK					NON-GOVERNMENT - REIMBURSABLE PROGRAM	l I			Х	 	X	1	I I		
				222	.1		ACCRUED UNFUNDED ANNUAL LEAVE	l I				 	1	1	I I		
				222	.1		ACCRUED UNFUNDED ANNUAL LEAVE	l I				 	1	1	I I		
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C	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	 	i	'		l I	1	1	SAME AS A	SAME AS A	
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		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	i I	i	ı'			x	•	l I		
		BD					CATEGORY B APPORT DIRECT PROGRAM	i i	i	i			x	•	l		
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				490	1		EXPENDED AUTHORITY - UNPAID	i	i	i		i I	i	i	i I		
					AD		CATEGORY A APPORT DIRECT PROGRAM	i	i	i		'   x	'   x	i	i I		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	i		'   x			i I		
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							- OR -	i	i	i		i I	i	i	Ī		
								i	j	i		İ	i	i			
							* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *	i	j	i		İ	i	i			
								i	j	i		İ	i	i			
D	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	i	j	i		İ	i	i	400-499	SAME AS A	
							TRANSFER	i	i	i		i I	ĺ	i	960-999		
												•	•	•	•		

|T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON G GOVERNMENT | x | | 5200 REVENUE FROM SERVICES PROVIDED G GOVERNMENT - OR -\* IF CONSOLIDATED WORKING FUND \* E 2313 ADVANCES - ALL OTHER 500-599 SAME AS A G GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED G GOVERNMENT - AND -\* FOR AMOUNT OF DIRECT EXPENSE IN A \* F 3100 APPROPRIATED CAPITAL SAME AS A SAME AS A 5700 APPROPRIATED CAPITAL USED 053 OBLIGATIONS (WITH SOME ACCRUALS) AND PARTIAL 09/17/96 DECOMMITMENT IN THE SAME AMOUNT AS THE OBLIGATION \*NOTE: IF A PARTIAL AMOUNT OF A COMMITMENT IS TO BE DECOMMITTED FOR THE SAME AMOUNT AS OBLIGATED UNDER THIS TC, ENTER THE COMMITMENT DOCUMENT REFERENCE CODE AND DOCUMENT NUMBER IN THE "OTHER DOCUMENT" FIELD. \* CURRENT YEAR OBLIGATIONS/ACCRUED EXPENDITURES \* COMMITMENTS A 4700 000-599 MAJOR OC'S 11-13, 21-23, CATEGORY A APPORT. - DIRECT PROGRAM | | x | x | 900-999 42-44 (EXCLUSIVE OF AD

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							-		-			D-R				
	GL			GL			•					PRG	•	•		UPDAT
TC#	DR	SUB	COST	CR S	UB COS	T DESCRIPTION	SF	RC   TI	MG   1	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	ı	ı	ı	ı	х	x	l	I	42.12)	
		BD				CATEGORY B APPORT DIRECT PROGRAM	I	1	- 1	ı	x	x	l	I		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	I	1	- 1	ı	x	x	l	I		
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				4901		EXPENDED AUTHORITY - UNPAID	I		- 1	- 1				l		
				A	D	CATEGORY A APPORT DIRECT PROGRAM			- [	- 1	x	x	l	I		
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				В	D	CATEGORY B APPORT DIRECT PROGRAM		-	- [	- 1	x	x		I		
				В	R	CATEGORY B APPORT REIMBURSABLE PROGRAM		-	- [	- 1	x	x		I		
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						- AND -		-	- [	- 1				I		
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						* FOR REIMBURSABLE TRANSACTIONS *			-	I				I		
						(GR/NR TRANSACTIONS)			- [	- 1						
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E	4250	)				REIMBURSEMENTS AND OTHER INCOME EARNED			- [	- 1				SAME AS A	SAME AS A	
									- [	- 1				l		
				4240		UNFILLED CUSTOMER ORDERS - OBLIGATED			- [	- 1				l		
									- [	- 1				I		
						- ALSO -			- [	- 1						
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C	6101	•				OPERATING/PROGRAM EXPENSES				- 1				SAME AS A	SAME AS A	
		GD				GOVERNMENT - DIRECT PROGRAM			- [	x		x				
		GR				GOVERNMENT - REIMBURSABLE PROGRAM			- [	x		x		l		
		ND				NON-GOVERNMENT - DIRECT PROGRAM			- 1	x		x				
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM			-	x		x		l		
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				2140		ACCRUED INTEREST PAYABLE			-	I					43.11-43.1Z	
				G		GOVERNMENT			-	x						
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									- 1	I						
				2190		OTHER ACCRUED LIABILITIES			- 1	I					MAJOR OC'S 21-23, 42	
				G		GOVERNMENT			- 1	x				l	(EXCLUSIVE OF 42.12), 44	Į.
				N		NON-GOVERNMENT			- 1	x				l		
									- 1	I				l		
				2211		ACCRUED FUNDED PAYROLL			-	I					MAJOR OC'S 11-13	
										- 1			l	l		

|T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON - OR -\* CURRENT YEAR OBLIGATIONS/UNDELIVERED ORDERS \* D 4700 COMMITMENTS SAME AS A MAJOR OC'S 24-26, 31-33, 41, 90 4801 UNDELIVERED ORDERS - UNPAID CATEGORY A APPORT. - DIRECT PROGRAM AD AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR - AND -\* FOR REIMBURSABLE TRANSACTIONS \* (GR/NR TRANSACTIONS) E 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED SAME AS D SAME AS D 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED - AND -\* IF TRANSFERS FROM OTHER FEDERAL AGENCIES \* 400-499 F 2312 ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE TRANSFER 960-999 G GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED MAJOR OC'S 11-13, 21-23, G GOVERNMENT 42-44 - OR -\* IF CONSOLIDATED WORKING FUND \*

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Marc	11 21, 1	199/				HHS TRANSACTION	CODES	•								PAGE 35
							T-	r c-	-P G	-N	A-B	D-I	R F-U	1		
	GL			GL			ATH ATH TRN APR PRG CST					PRO	3 CSI	1		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SRC TMG					FI	V CAI	FD-GRP	OBJECT CLASS	ON
G	2313					ADVANCES - ALL OTHER	- 1	-	-	- 1				500-599	SAME AS F	
		G				GOVERNMENT	-			x			1	1		
							-		-	- 1			1	1		
				5200		REVENUE FROM SERVICES PROVIDED	-		-	- 1			1	1		
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						- OR -	- 1		-	- 1			1	I		
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						*FOR ALL OTHR REIMBURSABLE TRANSACTIONS TO BE BILLED*	- 1		-	- 1			1	I		
						(BASED UPON ACCRUAL OF EXPENDITURES IN "A" ENTRY)	- 1		-	- 1			1	I		
							- 1		-	- 1			1	I		
Н	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	- 1		-	- 1			1	000-399	SAME AS F	
							-		-	- 1			1	900-959		
							- 1		-	- 1			1	I		
				5200		REVENUE FROM SERVICES PROVIDED	- 1		-	- 1			1	I		
							-		-	- 1			1	I		
						- AND -	-		-	- 1			1	I		
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						* FOR AMOUNT OF DIRECT EXPENSE IN C *	- 1		-	- 1			1	I		
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I	3100					APPROPRIATED CAPITAL	- 1		-	- 1			1	030-599	SAME AS A	
							- 1		-	- 1			1	910-999		
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				5700		APPROPRIATED CAPITAL USED	-		-	- 1			1	I		
							-		-	- 1			1	I		
055						CANCELLATION OF UNEXPENDED OBLIGATION/UNDELIVERED	-		-	- 1			1	I		09/20/96
						ORDERS IN EXPIRED ACCOUNTS	I	-	-	- 1		l		I		
							I			-			1	I		
A	4820					UNDELIVERED ORDERS - CANCELLED	-		I	-				100-399	24-26, 31-33, 41	
		AD				CATEGORY A APPORT DIRECT PROGRAM	I			-	х	x	1	940-949		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	I	-	ı		x			980-999		
		BD				CATEGORY B APPORT DIRECT PROGRAM	I	-	ı		x			1		
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							I		ı	I		l				
				4612		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	I	-	ı	-		l	1	1		
				AD		CATEGORY A APPORT DIRECT PROGRAM	-		I		x		•	I		
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	I	-	ı	-	x	x	1	1		

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST GLGL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON CATEGORY B APPORT. - DIRECT PROGRAM BD | | x | x | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | x | x | - AND -\* FOR REIMBURSABLE TRANSACTIONS \* (GR/NR TRANSACTIONS) B 4210 ANTICIPATED REIMBURSEMENTS AND OTHER INCOME SAME AS A SAME AS A 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED - OR -\* CANCELLATION OF EXPENDED APPROPRIATIONS/ ACCRUED EXPENDITURES IN EXPIRED ACCOUNTS \* C 4920 EXPENDED AUTHORITY - CANCELLED SAME AS A 11-13, 21-23, 42-44 CATEGORY A APPORT. - DIRECT PROGRAM (EXCEPT FOR 42.12) AD | x | x | CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR | x | x BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION AD CATEGORY A APPORT. - DIRECT PROGRAM CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR CATEGORY B APPORT. - DIRECT PROGRAM BD BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -D 2140 ACCRUED INTEREST PAYABLE SAME AS A 43.11, 43.19 G GOVERNMENT NON-GOVERNMENT N | x | OTHER ACCRUED LIABILITIES SAME AS A 21-23, 42 (EXCEPT FOR 2190 GOVERNMENT | x | |

42.12), 43.20'S, 44

G

|T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST GL GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON N NON-GOVERNMENT | x | | 2211 ACCRUED FUNDED PAYROLL SAME AS A 11-13 1011 AUTHORITY NOTE: THE FUNDS WITHDRAWAL TO TREASURY APPLIES ONLY TO THE C/D ENTRIES. THE WITHDRAWAL FOR THE A/B UNDELIVERED ORDERS PORTION WILL BE ENTERED WITH TC 489 TO INCLUDE THE WITHDRAWAL FOR CANCELLED UNOBLIGATED FUNDS. 056 OBLIGATIONAL ADJUSTMENTS RELATED TO CANCELLED 09/20/96 ACCOUNTS (FUNDED FROM CURRENT FISCAL YEAR UNEXPIRED ACCOUNTS) A 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION 100-399 ALL MAJOR OC'S AD CATEGORY A APPORT. - DIRECT PROGRAM | x | x | 940-959 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM 980-999 | x | x | BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4830 UNDELIVERED ORDERS - OBLIGATIONAL ADJUSTMENTS AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM CATEGORY B APPORT. - DIRECT PROGRAM BD BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM NOTE: THESE ADJUSTMENTS ARE RECORDED IN A SEPARATE GL OBLIGATIONAL ACCOUNT TO MAINTAIN A REPORTABLE BALANCE. THE ADJUSTMENTS REDUCE (FOR FUND CONTROL PURPOSES) THE AVAILABLE BALANCE OF FUNDS UNEXPENDED IN THE CANCELLED APPROPRIATION. THIS TRANSACTION MUST LINK (OR EQUAL) THE TRANSACTION IN THE CURRENT FISCAL YEAR WHICH RECORDS THE ACTUAL OBLIGATIONAL EXPENDITURE.

|T-L|C-P|G-N|A-B|D-R|F-U|

GL GL |ATH|ATH|TRN|APR|PRG|CST| UPDATED

|TGT | DD GUD GOOT GD GUD GOOT | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | DDGGDDTON | D

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TC#	DR	SUB	COST	CR SUB	COST DESCRIPTION	5	RC	rmg	TYF	CA	T   F	'IN	CAT	FD-GRP	OBJECT CLASS	ON
057					CANCELLATION OF ACCOUNTS RECEIVABLE REFUNDS AND	1	1	ı		I	ı	-	l	I		09/19/96
					REIMBURSEMENTS IN EXPIRED ACCOUNTS	- 1	- [	- 1				-	l	[		
						1	- 1	- 1	l	1		-	l	[		
A	4612				ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	- 1	- 1	- 1	l	1		- 1	l	100-399	11-13, 21-26, 31-32,	
		AD			CATEGORY A APPORT DIRECT PROGRAM	1	- 1	- 1	l	x	:	x	l	940-959	41-42	
		AR			CATEGORY A APPORT REIMBURSABLE PROGRAM		- 1	- 1	l	x	:	x	l	980-999		
		BD			CATEGORY B APPORT DIRECT PROGRAM	-	- 1	- 1	l	x	:	x	l	I		
		BR			CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1	- 1	- 1	l	x	:	x	l	I		
						I	-	- 1	l	I		١	l	I		
				4920	EXPENDED AUTHORITY - CANCELLED	I	-	- 1	l	I		١	l	I		
				AD	CATEGORY A APPORT DIRECT PROGRAM		-	ı		x	:	х		I		
				AR	CATEGORY A APPORT REIMBURSABLE PROGRAM		- 1	١	l	x	:	x	l	I		
				BD	CATEGORY B APPORT DIRECT PROGRAM	I	-	١	l	x	:	x	l	I		
				BR	CATEGORY B APPORT REIMBURSABLE PROGRAM					x	:	x		1		
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					- AND -					!	!			1		
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В	3100				APPROPRIATED CAPITAL	. !				!				SAME AS A	SAME AS A	
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				1212	DESIRED DECERTIFIED E	l i	- 1		l	1			 	1		
				1312	REFUNDS RECEIVABLE	l i	- 1			1			 	1		
				В	GOVERNMENT NON-GOVERNMENT	1	- 1		x   x	1	1		 	1		
				N	NON-GOV EKNMEN I	1	1		<u>^</u>	1			l I	1		
					- AND -	1	1		 	1	1		 	1		
					- AW -	i	1		l I	1	' 		 	I I		
c	1011				AUTHORITY	i	' 	'	 	I	i	'	l I	I SAME AS A	61.61, 61.62, 61.69,	
						i	i		' 	i	i	i	' 		61.73, 61.1H, 61.1J	
						i	i		' 	i	i	ľ	' 	1	01170, 011111, 01110	
				1311	ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED	i	i	i	' 	i	i	i	I			
				G	GOVERNMENT	i	i	i	x	i	i	i	i I	i I		
				N	NON-GOVERNMENT	i	i	İ	'   x	i	i	i		I		
						i	i	İ		i	i	i		·		
					NOTE: THIS TC MUST BE FOLLOWED BY TC 133 TO	i	i	i		İ	İ	i				
					REESTABLISH THE RECEIVABLE UNDER THE MISCELLANEOUS	į	i	ĺ		İ	Ī	i	I	1		
					RECEIPTS CLASSIFICATION.	ĺ	Ì	ĺ		Ι	1	ĺ	l	1		

|T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST GLGL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 058 09/19/96 CANCELLATION OF AUDIT DISALLOWANCE RECEIVABLE (REFUND) IN EXPIRED ACCOUNTS A 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION 100-399 25, 41 AD CATEGORY A APPORT. - DIRECT PROGRAM | x | x | 940-959 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x | 980-999 BD CATEGORY B APPORT. - DIRECT PROGRAM CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR | x | x | 4920 EXPENDED AUTHORITY - CANCELLED AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -B 3100 APPROPRIATED CAPITAL SAME AS A SAME AS A 1315 AUDIT DISALLOWANCES RECEIVABLE N NON-GOVERNMENT NOTE: THIS TC MUST BE FOLLOWED BY TC 133 TO REESTABLISH THE RECEIVABLE UNDER THE MISCELLANEOUS RECEIPTS CLASSIFICATION. 059 CLOSING OF FINANCIAL ASSISTANCE AWARDS (PROGRAM 09/26/96 FUNDS - GRANTS, CONTRACTS, LOANS, AGREEMENTS, ETC.) FINANCED THROUGH PMS BASED UPON APPROVED "FINAL REPORT OF EXPENDITURE" (FROE) AT END OF PROJECT PERIOD OR AWARD. \* FOR CURRENT YEAR \* A 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION 000-599 MAJOR OC'S 25, 33, 41

900-999

| | x | x |

CATEGORY A APPORT. - DIRECT PROGRAM

AD

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST GL  $_{\mathtt{GL}}$ UPDATED

ON

	GL			GL				ATI	H AT	H TRI	I APF	PRO	3   CST		
TC#	DR	SUB	COST	CR	SUB (	COST	DESCRIPTION	SR	C TM	G TYI	CAT	FI	1   CAT	FD-GRP	OBJECT CLASS
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	1	1	Ι	x	x	1 1		
		BD					CATEGORY B APPORT DIRECT PROGRAM	-		1	x	x	1 1		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	1	1	1	x	x	1 1		
								1	1	1	1		1 1		
				4801	L		UNDELIVERED ORDERS - UNPAID	1		I	1		1 1		
					AD		CATEGORY A APPORT DIRECT PROGRAM	1		1	x	x	1 1		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	1		1	x	x	1 1		
					BD		CATEGORY B APPORT DIRECT PROGRAM	1		1	x	x	1 1		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	1		1	x	x	1 1		
								-		1	1		1 1		
							- AND -	-		1	1		1 1		
								-		1	1		1 1		
							* FOR PRIOR-YEAR UPWARD ADJUSTMENT-EXPIRED/UNEXPIRED *	-		1			1 1		
								-		1	1				
В	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	- [		1			1 1	SAME AS A	SAME AS A
		AD					CATEGORY A APPORT DIRECT PROGRAM	-		1	x	x	1 1		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	-		1	x	x	1 1		
		BD					CATEGORY B APPORT DIRECT PROGRAM	-			x	x			
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	-			x	x			
								ı		I					
				4881	L		UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED	ı		I					
							ORDERS - UNPAID	-		1			1 1		
					AD		CATEGORY A APPORT DIRECT PROGRAM	I		1	x	x			
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	-		1	x	x	1 1		
					BD		CATEGORY B APPORT DIRECT PROGRAM	-		1	x	x	1 1		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	ı		I	x	x			
								ı		I					
							- OR -	ı		I					
								ı		I					
							* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED *	ı		I					
								ı		I					
С	4871						DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED	I		1				000-199	SAME AS A
							ORDERS - UNPAID	I						400-459	
		AD					CATEGORY A APPORT DIRECT PROGRAM	I			x	x	1 1	500=559	
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	I			x	x	1 1	900-939	
		BD					CATEGORY B APPORT DIRECT PROGRAM	ı			x	x		960-979	
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	I		1	x	x			

|T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST GLGL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x CATEGORY B APPORT. - DIRECT PROGRAM BD BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - OR -\* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - EXPIRED \* D 4871 DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED 100-399 SAME AS A ORDERS - UNPAID 430-499 AD CATEGORY A APPORT. - DIRECT PROGRAM 530-599 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM  $x \mid x$ 940-959 BD CATEGORY B APPORT. - DIRECT PROGRAM 980-999 CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR| x | x | 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION CATEGORY A APPORT. - DIRECT PROGRAM AD AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x CATEGORY B APPORT. - DIRECT PROGRAM BD | x | x BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | x | x CANCELLATION OF ACCOUNTS PAYABLE IN EXPIRED 09/19/96 05A ACCOUNTS A 4920 EXPENDED AUTHORITY - CANCELLED 100-399 24-26, 31-33, 41 AD CATEGORY A APPORT. - DIRECT PROGRAM 940-959 | x | x | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM 980-999 BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION | x | x | AD CATEGORY A APPORT. - DIRECT PROGRAM CATEGORY A APPORT. - REIMBURSABLE PROGRAM | | x | x | AR

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON CATEGORY B APPORT. - DIRECT PROGRAM BD | | x | x | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | x | x | - AND -B 2110 ACCOUNTS PAYABLE SAME AS A SAME AS A G GOVERNMENT N NON-GOVERNMENT 1011 AUTHORITY 09/19/96 05B CANCELLATION OF ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE REFUNDS \* FOR THE FUNDED ALLOWANCES \* A 4920 EXPENDED AUTHORITY - CANCELLED 100-399 ALL MAJOR OC'S 940-959 AD CATEGORY A APPORT. - DIRECT PROGRAM | x | x | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM 980-999 | x | x | BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION AD CATEGORY A APPORT. - DIRECT PROGRAM CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND в 1319 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE SAME AS A SAME AS A FUNDED 3100 APPROPRIATED CAPITAL - OR -

| T - T | C - D | C - N | N - D | D - D | D - T |

							T-LC-PG-NA-BD-R				D-R	F-U	1			
	GL			GL			ATI	н ат	н ті	RN   A	PR	PRG	CST	1		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SR	С ТМ	IG   T	YP   C	AT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
						* FOR THE UNFUNDED ALLOWANCES *	ı		ı		ı					
							ı	1	ı		ı					
С	1319					ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE	ı	1	ı		ı			SAME AS A	61.57	
		υ				UNFUNDED	ı	1	ı		ı		X			
							ı	1	ı		ı					
				3310		CUMULATIVE RESULTS OF OPERATIONS	ı	1	ı		ı					
							ı	ı	ı	-	ı		l			
						NOTE: THIS TC MUST BE FOLLOWED BY TC 110 TO	ı	1	ı		ı					
						REESTABLISH THE ALLOWANCE FOR LOSS UNDER THE	ı	1	ı		ı					
						MISCELLANEOUS RECEIPTS CLASSIFICATION.	ı	ı	ı	ı	ı		l			
060						ADVANCES TO FEDERAL AND NON-FEDERAL ENTITIES OTHER							ı	ı		01/30/97
000						THAN TRAVEL ADVANCES/EMPLOYEE EMERGENCY PAYMENTS	1	1	1	1			l I	I I		01/30/97
						AND ADVANCES THROUGH THE PAYMENT MANAGEMENT SYSTEM	1	1		1			 	I I		
								1	1	1	1		l I	I I		
						(PMS) (SEE 061 AND 062)	1	1		-	- 1		 	1		
2	1417					ADVANCES TO OTHERS - OTHER THAN THROUGH PMS		1	1	1	1		l I	000-599	61.71	
A	141/	G				GOVERNMENT		1	1	ا تا	1		l I	•	61.71	
						GOVERNMENT NON-GOVERNMENT	1	1	2		- 1		 	900-999		
		N				NON-GOVERNMEN I	1	1	1 4	х	- 1		 	I I		
				1012		DISDINGEMENTS (OTHER THAN DAVIOLE)	1	1	1	-	- 1		 	I I		
				1012		DISBURSEMENTS (OTHER THAN PAYROLL)	1	1		-	- 1		 	1		
						- AND -		1	1	1	1		l I	I I		
						- AND -	1	1		-	- 1		 	1		
						+ TO MOVE VEIDER THERED OPPERS	1	1		-	- 1		 	1		
						* TO MOVE UNDELIVERED ORDERS	1	1		-	- 1		 	1		
						FROM UNPAID TO PAID STATUS *	1	1		-	- 1		 	1		
	4001					INDEL THERED ODDEDG INDATE	1	1		-	- 1		 		anm na n	
В	4801	<b>7</b> D				UNDELIVERED ORDERS - UNPAID	l I	1	l I	- 1	Ψ I	v	I I	SAME AS A	DAME AD A	
		AD				CATEGORY A APPORT DIRECT PROGRAM	l I	ı	1	- 1	x		l I	1		
		AR BD				CATEGORY A APPORT REIMBURSABLE PROGRAM  CATEGORY B APPORT DIRECT PROGRAM	l I	1	1		x   x	x x	I I	1		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM		1	1		•		l I	I I		
		DR				CATEGORI B APPORI REIMBURSABLE PROGRAM	1	1	1	 	х   П	Λ	l I	I I		
				4802		UNDELIVERED ORDERS - PAID	i	i	İ					' 		
				AD		CATEGORY A APPORT DIRECT PROGRAM	İ	i	İ	i	x	х	l	I		
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	i	i	x	х		1		
				BD		CATEGORY B APPORT DIRECT PROGRAM	i	i	i	- 1	x			1		
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	İ	i	İ	i	x	х	l	I		
							İ	i	Ĺ	i	i		I	I		
								•	•	•				-		

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST GLGL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 061 TRAVEL ADVANCES AND EMPLOYEE EMERGENCY PAYMENTS 09/26/96 A 1411 TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS 000-599 61.71, 61.7C, 61.7G NON-GOVERNMENT N 900-999 1012 DISBURSEMENTS (OTHER THAN PAYROLL) - AND -B 4901 EXPENDED AUTHORITY - UNPAID SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4902 EXPENDED AUTHORITY - PAID AD CATEGORY A APPORT. - DIRECT PROGRAM CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR | x | x CATEGORY B APPORT. - DIRECT PROGRAM BD | x | x BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | x | x NOTE: USE TC 242 FOR COLLECTION (REPAYMENT) OF UNUSED TRAVEL ADVANCES AND THE EMERGENCY PAYMENTS. 062 ADVANCES TO NON-FEDERAL ENTITIES THROUGH THE 01/30/97 PAYMENT MANAGEMENT SYSTEM (PMS) A 1413 ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS 030-599 61.71 NON-GOVERNMENT 910-999 N 1012 DISBURSEMENTS (OTHER THAN PAYROLL)

- AND -

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON \* TO MOVE UNDELIVERED ORDERS FROM UNPAID TO PAID STATUS \* B 4801 UNDELIVERED ORDERS - UNPAID SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x BD CATEGORY B APPORT. - DIRECT PROGRAM BRCATEGORY B APPORT. - REIMBURSABLE PROGRAM 4802 UNDELIVERED ORDERS - PAID AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM NOTE: USE THIS TC (R) WHEN CANCELLING ADVANCE TO PHS AND RECLASSIFYING ADVANCE AS A NON-FEDERAL RECEIVABLE (SEE TC 070). 065 TO RECORD PREPAID EXPENSES (PREVIOUSLY OBLIGATED 11/01/88 BUT NOT RECEIVED) A 1450 PREPAYMENTS 000-599 61.51 G GOVERNMENT 900-999 N NON-GOVERNMENT 1012 DISBURSEMENTS (OTHER THAN PAYROLL) NOTE: FOLLOW THIS WITH TC 120 TO AMORTIZE THE EXPENSE BY USAGE AFTER DELIVERY. 066 CASHIER FUNDS (ESTABLISHED FROM OPDIV/AGENCY 11/01/88 APPROPRIATION AND REPORTED UNDER PRE-FIXED (41) ACCOUNT. IMPREST FUNDS A 1120

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 1012 DISBURSEMENTS (OTHER THAN PAYROLL) NOTE: INCREASE OR DECREASE THIS ENTRY BASED UPON APPROVED CHANGE REQUEST IN THE AMOUNT HELD BY A CASHIER AS IMPREST FUNDS. 067 RECORDING OF UNDEPOSITED COLLECTIONS AT END OF 11/01/88 ACCOUNTING PERIOD A 1110 UNDEPOSITED COLLECTIONS 2400 LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS AND UNRECONCILED CASH BALANCES NOTE: REVERSE THIS ENTRY WHEN ACTUAL DEPOSIT IS MADE. 070 RECLASSIFY OVER-ADVANCE BY PMS TO OPDIV/AGENCY 11/01/88 ACCOUNTS RECEIVABLE (FOR COLLECTION WRITEOFF) REFUNDS RECEIVABLE A 1312 000-599 61.71 NON-GOVERNMENT 900-999 N 1012 DISBURSEMENTS (OTHER THAN PAYROLL) NOTE: USE THIS TO ONLY WITH AN 062(R) TRANSACTION. 080 ESTIMATED ACCRUALS - PARTIAL - (CONSTRUCTIVE 09/19/96 RECEIPT UNDER CONTRACTS AND GRANTS) (NOT FINANCED BY ADVANCE PAYMENTS) \* IF MAJOR OBJECT CLASSES 25 AND 41 \* A 6101 OPERATING/PROGRAM EXPENSES 000-599 25.9Z, 41.9Z 900-999 ND NON-GOVERNMENT - DIRECT PROGRAM | X | | X | NR NON-GOVERNMENT - REIMBURSABLE PROGRAM | x | | x |

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 2110 ACCOUNTS PAYABLE G GOVERNMENT N NON-GOVERNMENT - ALSO -B 4801 UNDELIVERED ORDERS - UNPAID SAME AS A SAME AS A CATEGORY A APPORT. - DIRECT PROGRAM AD AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4901 EXPENDED AUTHORITY - UNPAID AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM CATEGORY B APPORT. - DIRECT PROGRAM BD BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -\* FOR REIMBURSABLE TRANSACTIONS \* (GR/NR TRANSACTIONS) C 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A SAME AS A 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED - AND -\* IF TRANSFERS FROM OTHER FEDERAL AGENCIES \* D 2312 ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE 400-499 SAME AS A TRANSFER 960-999 G GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED

T-L|C-P|G-N|A-B|D-R|F-U|

	GL			GL				ATH ATH TRN APR PRG CST			CST	I		UPDATED			
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SR	C T	MG   I	'YP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
					G		GOVERNMENT	- [	1	- [	x		I	1	l		
								- 1		-				1	I		
							- OR -	ı	1	-			l	I	I		
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							* IF MANAGEMENT OR CONSOLIDATED WORKING FUND *	i	İ	i	ĺ		İ	İ	I		
								i	i	i	i		İ	i	I		
E	2313						ADVANCES - ALL OTHER	i	i	i	i	I	i	i	500-599	SAME AS A	
		G					GOVERNMENT	i	i	i	x		i	i	I		
								i	i	i	i	I	i	i	I		
				520	0		REVENUE FROM SERVICES PROVIDED	i	i	i		' 	i I	i	I		
					G		GOVERNMENT	' '	1		x	! 	! !	1	ı I		
					G		GO V ENGLEMA	' '	 		Δ.	 	 	1	! !		
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							- OR -	 	1	-		 	 	1	 		
							+=== o==== =========================					 	  -	1	  -		
							*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*	-		!		 		1	  -		
							(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)	!		!		  -	!	!	l		
													ļ	!	l		
F	1314						ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED							1	000-399	SAME AS A	
								ı	ı	ı			l	I	900-959		
								ı		ı			l		l		
				520	0		REVENUE FROM SERVICES PROVIDED	ı		-				1	l		
					N		NON-GOVERNMENT	-		-	X				l		
														1	l		
							- AND -							1	l		
									-	-					l		
							* FOR AMOUNT OF DIRECT EXPENSE IN A *	- 1							l		
										-					l		
G	3100						APPROPRIATED CAPITAL			- [					SAME AS A	SAME AS A	
								-							l		
				570	0		APPROPRIATED CAPITAL USED	- [	-	-				1	l		
								- 1		-				1	I		
081							RECEIVING REPORTS - PARTIAL (FOR MATERIALS OR	1	1	-			I	I	I		09/17/96
							SERVICES ACTUALLY RECEIVED) - (NOT FINANCED BY	İ	I	Ī	İ	l	I	I	I		
							ADVANCE PAYMENTS)	İ	ı	İ	İ	I	ı	I	I		
								i	i	i	ĺ		i I	İ	I		
							* IF MAJOR OBJECT CLASSES 24-26, 31-32 AND 41 *	İ	İ	İ	İ		l	Ì			

Marc	n 21, 1	.997				HAS TRANSACT	FION CODES								PAGE 49
							T-	r c-	-P G	-N   A-	-в D-	R F-	<b>u</b>		
	GL			GL			AT	H A	гн   ті	RN   AI	PR   PR	g cs:	T		UPDATED
TC#	DR	SUB	COST	CR SU	JB COST	DESCRIPTION	SR	C T	IG   T	YP   CZ	AT   FI	N   CA	T  FD-GRP	OBJECT CLASS	ON
							- 1						1		
A	1511					OPERATING MATERIALS AND SUPPLIES HELD FOR USE					- 1		000-399	26.21-26.28, 26.4A-26.4Z,	
		M				MATERIALS AND SUPPLIES FOR USE					- 1		900-959	26.5A-26.5Z (EXCEPT FOR	
											- 1		1	26.5C AND 26.5E),	
							- 1				-		1	26.71-26.7Z, 26.91-26.9Z	
											-		1		
	1521					INVENTORY HELD FOR SALE					- 1		000-399	26.21-26.28, 26.4A-26.4Z,	
		s				MATERIALS AND SUPPLIES FOR SALE	- 1			- 1	-		900-959	26.5A-26.5Z (EXCEPT FOR	
							- 1			- 1	-		1	26.5C AND 26.5E),	
							- 1			- 1	-		1	26.71-26.7Z, 26.91-26.9Z	
											- 1		1		
	1571					STOCKPILE MATERIALS HELD IN RESERVE					- 1		000-399	26.41-26.49	
							- 1			- 1	-		900-959		
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	1591					OTHER RELATED PROPERTY					-		000-599	26.5C AND 26.5E	
											- 1		900-999		
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	1710					LAND					- 1		000-599	32.11	
									-	-	- [		900-999		
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	1721					CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT			-	-	- [		000-599	32.51	
						AGENCIES			-	-	- [		900-999		
									-	-	- [		1		
	1722					CONSTRUCTION IN PROGRESS - BY ALL OTHERS				- [			000-599	32.52	
											- 1		900-999		
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	1730					BUILDINGS					- 1		000-599	32.21-32.2C, 32.41	
											- 1		900-999		
											- 1		1		
	1740					OTHER STRUCTURES AND FACILITIES					- 1		000-599	32.31-32.3Z	
											- 1		900-999		
							- 1						1		
							- 1						1		
	1751					EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	- 1						000-599	31.10-31.3Z, 31.50-31.7Z	
							- 1						900-999		
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	1753					CENTRAL LIBRARY - EQUIPMENT & BOOKS	- 1						000-599	31.81-31.8Z	

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						T-L C-P G-N A-B D-R										
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	1756					IT (ADP & TC) EQUIPMENT IN USE		-		-	- [		0	00-599	31.41, 31.47-31.49	
							1		-	-	- [		9	00-999		
								-		-	- [					
	1810					ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	1		-	-	- [		0	00-599	31.AA, 32.60	
							1		-	-	- [		9	00-999		
								-		-						
	1830					IT (ADP AND TC) SOFTWARE		-		-			0	00-599	31.43, 31.4D	
									-				9	00-999		
										-	-	- 1	1			
	6101					OPERATING/PROGRAM EXPENSES				-	-	- 1	0	00-599	MAJOR OC'S 24-26	
		GD				GOVERNMENT - DIRECT PROGRAM			X	:	-	x	9	00-999	(EXCLUSIVE OF THOSE SHOWN	
		GR				GOVERNMENT - REIMBURSABLE PROGRAM	1	-	x	:	- [	x			ABOVE FOR 26'S), 31.90'S,	
		ND				NON-GOVERNMENT - DIRECT PROGRAM			X	:	-	x	1		41	
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM			X	:	-	x	1			
										-	-	- 1	1			
				2110		ACCOUNTS PAYABLE	1	1	-	1	- [	- 1			24-26, 31-32 (EXCLUSIVE	
				G		GOVERNMENT	1	1	X	:	- [	- 1			OF 31.AA AND 32.60), 41	
				N		NON-GOVERNMENT	1	1	X	:	- [	- 1				
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				2990		OTHER LIABILITIES	1	1	-	1	- [	- 1			31.AA, 32.60	
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						* FOR CURRENT YEAR *	1	-	- [	1	- [	- 1				
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В	4801					UNDELIVERED ORDERS - UNPAID	1	1	-	1	- [	- 1	0	00-599	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM	1	1	-	2	x	x	9	00-999		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM				2	x	x	1			
		BD				CATEGORY B APPORT DIRECT PROGRAM	1	1	1	2	x	x				
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	1	-	-	2	x	x				
							1	-	-	1	- 1	- 1				
				4901		EXPENDED AUTHORITY - UNPAID	1	-	-	1	- 1	- 1				
				AD		CATEGORY A APPORT DIRECT PROGRAM	1	-	-	2	x	x				
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	1	-	-	2	x	x				
				BD		CATEGORY B APPORT DIRECT PROGRAM	1	1	1	2	x	x	- 1			

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С	4250					REIMBURSEMENTS AND OTHER INCOME EARNED	- 1		ı	-		-	SAME AS A	SAME AS A	
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				4240		UNFILLED CUSTOMER ORDERS - OBLIGATED	- 1						1		
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						* IF TRANSFERS FROM FEDERAL AGENCIES *	- 1	1	1	1	ı	1	1		
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D	2312					ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	i	i	i	i	i	i	İ		
						TRANSFER	i	i	i	i	i	i	i		
		G				GOVERNMENT	i	i	'   x	i	i	i	i		
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				5100		REVENUE FROM GOODS SOLD		<u>'</u>	;		' 	' '	400-499	MAJOR OC'S 26, 31	
				G		GOVERNMENT			   x	1		1	960-999	MADOR OC B 20, 31	
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				5200		REVENUE FROM SERVICES PROVIDED		-			!		1	MAJOR OC'S 24, 25, 41	
				G		GOVERNMENT	!	!	X	. 1			1		
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E	2313					ADVANCES - ALL OTHER	I		-	1		-	500-599	SAME AS D	
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						(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)	i	i		' 	i	i	'			
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F	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	!	1	!						SAME AS D	
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G	3100					APPROPRIATED CAPITAL	İ	İ	İ	i	i	Ĺ	i	030-599		
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							i	i	i	i	i	i	i			
				3211		INVESTMENT IN CAPITAL ASSETS	i	i	i	i	i	i	i		26.20, 26.40,	
				3211		INVESTMENT IN CHILITIE INSULE	' 	' '	¦	' '			'		26.5A-26.5Z, 26.70,	
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						- OR -		-			- 1	- 1	- 1			
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						* FOR THE AMOUNT OF DIRECT EXPENSE IN A *		-				- 1	I			
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н	3100					APPROPRIATED CAPITAL	-	-	1					SAME AS G		
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HHS TRANSACTION CODES PAGE 53 March 21, 1997 |T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST GLGL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 082 ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPT) 09/25/96 FOR ESTIMATED PAYMENTS OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIES FOR LETTERS OF CREDIT AND TIMING OF PAYMENT ACTIVITIES A 6101 OPERATING/PROGRAM EXPENSES 030-599 MAJOR OC'S 25, 41 ND NON-GOVERNMENT - DIRECT PROGRAM 910-999 NON-GOVERNMENT - REIMBURSABLE PROGRAM NR 1418 ADVANCES TO OTHERS - ESTIMATED ACCRUALS G GOVERNMENT - ALSO -B 4802 UNDELIVERED ORDERS - PAID SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR 4902 EXPENDED AUTHORITY - PAID AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -\* FOR REIMBURSABLE TRANSACTIONS \* (GR/NR TRANSACTIONS) C 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A SAME AS A 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED

- AND -

March 21, 1997 HHS TRANSACTION CODES PAGE 54

	, -														
							T-	L C-P	G-N	A-E	3   D-E	R F-U	1		
	GL			GL			AT	н   атн	TRN	APF	PRO	GCST	1		UPDATED
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			0021	011 202	0021	5-25 GALL 1-26A	1220	0  0	1	1 0222	.	., 5222	1 - 2 - 3 - 3 - 3	020201 0222	<b>51</b> .
						* ID TRANSFERS FROM OTHER FEDERAL AGENCIES *									
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D	2312					ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	i	i	İ	i	i	i	400-499	MAJOR OC'S 25, 41	
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						TRANSFER	ı	ı	1	I	ı	ı	960-999		
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						+ TE MANAGEMENT OF GOVGOLTPANTE MODELING THE +		1			;	1	1		
						* IF MANAGEMENT OR CONSOLIDATED WORKING FUND *	ı	ı	1	I	ı	ı	I		
E	2313					ADVANCES - ALL OTHER	1	1	1	I	1	1	500-599	SAME AS D	
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						*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*	1	1	1	I	1	1	I		
						(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)	i	i	i	i	i	i	I		
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F	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	-						000-399	SAME AS D	
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						* FOR THE AMOUNT OF DIRECT EXPENSE IN A *	-				1		I		
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~	3100					APPROPRIATED CAPITAL		i	1			1	L CAME AC A	CAME AC A	
G	2100					WELVOLVINIED CHAILMI		1	1			1	DAME AS A	SAME AS A	
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March 21, 1997

March	1 21,	1997			HHS TRANSACTIO	N CODES	PAGE 55
						T-L C-P G-N A-B D-R F-U	
	GL			GL		ATH ATH TRN APR PRG CST	UPDATED
TC#	DR	SUB	COST	CR SUB	COST DESCRIPTION	SRC TMG TYP CAT FIN CAT  FD-GRP OBJECT CLASS	ON
083					GRANTS MANAGEMENT FUND (MONTHLY ESTIMATED		11/01/88
					ACCRUALS) FOR ESTIMATED PAYMENTS OF		
					CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUG	I	
					LETTERS OF CREDIT AND TIMING OF PAYMENTS		
					ACTIVITIES		
A	2314				ADVANCES - ESTIMATED ACCRUALS		
		G			GOVERNMENT		
				1418	ADVANCES TO OTHERS - ESTIMATED ACCRUALS		
				N	NON-GOVERNMENT		
					NOTE: AMOUNTS RECORDED IN TOTAL UNDER TC 083 MUST		
					AGREE WITH THE APPROPRIATION FUND ENTRIES UNDER TO		
					082		
084					ACTUAL REPORTS OF EXPENDITURE (MONTHLY/QUARTERLY)		09/24/96
					FOR AWARDS FINANCED THROUGH OTHER FEDERAL AGENCIE	5	
					INCLUDING THE GRANTS MANAGEMENT FUND-PMS FOR		
					LETTERS OF CREDIT OR TIMING OF PAYMENTS ACTIVITIE	5	
A	6101				OPERATING/PROGRAM EXPENSES		
		ND			NON-GOVERNMENT - DIRECT PROGRAM		
		NR			NON-GOVERNMENT - REIMBURSABLE PROGRAM	x   x	
				1413	ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS		
				G	GOVERNMENT	x	
					- ALSO -		
					* FOR CURRENT YEAR *		
					(FOR PRIOR YEAR - SEE H, I, OR J)		
В	4802				UNDELIVERED ORDERS - PAID		
_		AD			CATEGORY A APPORT DIRECT PROGRAM		
		_					

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR | | x | x | BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | x | x 4902 EXPENDED AUTHORITY - PAID AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR \* FOR REIMBURSABLE TRANSACTIONS \* (GR/NR TRANSACTIONS) C 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A SAME AS A 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED - AND -\* IF TRANSFERS FROM OTHER FEDERAL AGENCIES \* D 2312 ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE MAJOR OC'S 25, 41 400-499 TRANSFER 960-999 G GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED G GOVERNMENT - OR -\* IF MANAGEMENT OR CONSOLIDATED WORKING FUND \* E 2313 ADVANCES - ALL OTHER 500-599 SAME AS D GOVERNMENT G 5200 REVENUE FROM SERVICES PROVIDED

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						(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)	i	i	i	i	i	i	i		
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н	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION			!	!		- 1	SAME AS A	A SAME AS A	
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				4882		UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED		-		1			1		
						ORDERS - PAID		1		1			1		
				AD		CATEGORY A APPORT DIRECT PROGRAM		-		2	x   3	۲	1		
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|T-L|C-P|G-N|A-B|D-R|F-U|GLGL ATH ATH TRN APR PRG CST UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON CATEGORY B APPORT. - REIMBURSABLE PROGRAM | x | x | BR - OR -\* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED \* I 4872 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED 000-199 SAME AS A ORDERS - PAID 400-459 AD CATEGORY A APPORT. - DIRECT PROGRAM | x | x | 500-559 CATEGORY A APPORT. - REIMBURSABLE PROGRAM 900-939 AR CATEGORY B APPORT. - DIRECT PROGRAM 960-979 BD | x | x BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM -OR -\* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - EXPIRED \* J 4872 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED 100-399 SAME AS A ORDERS - PAID 430-499 AD CATEGORY A APPORT. - DIRECT PROGRAM x | x | 530-599 CATEGORY A APPORT. - REIMBURSABLE PROGRAM 940-959 AR BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x 980-999 BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION CATEGORY A APPORT. - DIRECT PROGRAM AD | x | x AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR NOTE: ESTIMATED ACCRUALS MUST BE REVERSED UNDER TC 082 WHEN RECORDING ACTUAL ACCRUALS UNDER THIS TRANSACTION CODE.

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GOVERNMENT

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089						RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT,				-	I					07/31/96
						SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE	-			-	I					
						PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH										
						WERE NOT SPECIFICALLY OBLIGATED OR COMMITTED										
A	6101					OPERATING/PROGRAM EXPENSES	!	!	!	!	!			000-599	MAJOR OC'S 24-26, 41,	
		GD				GOVERNMENT - DIRECT PROGRAM	!			-		x		900-999	31.90'S	
		GR				GOVERNMENT - REIMBURSABLE PROGRAM	!			-		x				
		ND				NON-GOVERNMENT - DIRECT PROGRAM			•	.	•	x				
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM			3	۱ ۲		x				
				1417		ADVANCED TO OTHER OTHER TWAN THROUGH DAG	ı	1	l I		- 1					
				1417		ADVANCES TO OTHERS - OTHER THAN THROUGH PMS	1			, ,		 				
				G N		GOVERNMENT NON-COVERNMENT	1	1	3	•	- 1					
				N		NON-GOVERNMENT	1		3	۱ -		 				
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 $\big| \mathtt{T-L} \big| \mathtt{C-P} \big| \mathtt{G-N} \big| \mathtt{A-B} \big| \mathtt{D-R} \big| \mathtt{F-U} \big|$ 

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	GL			GL			A.	TH   A	TH	TRN	APR	PRG	CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	si	RC   I	'MG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
						- ALSO -	1	1	- 1		ı	ı	1 1			
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ъ	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION					 	 		CAME AC A	CAME AC A	
ь	4012						!	- 1			l 	l 		SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM	!	!	!		•	X				
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	!				•	X				
		BD				CATEGORY B APPORT DIRECT PROGRAM	1	- 1			:	X				
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	I	ı	I		X	X				
							- 1		- 1							
				4900		EXPENDED AUTHORITY	I		- 1							
				GD		GOVERNMENT - DIRECT PROGRAM	- 1		- 1	х		x				
				GR		GOVERNMENT - REIMBURSABLE PROGRAM	- 1		- 1	x		x	1 1			
				ND		NON-GOVERNMENT - DIRECT PROGRAM	1		- 1	х		x	1 1			
				NR		NON-GOVERNMENT - REIMBURSABLE PROGRAM	1	-	- 1	х		x	1 1			
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						- AND -	i	i	i		İ	i I	i i			
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						* FOR REIMBURSABLE TRANSACTION *	i	i	i		i I	i I	ii			
						(GR/NR TRANSACTIONS)		i			i I	! !				
						(GR/ NR TRANSACTIONS)					 	 				
-	4050						!	-	- 1		  -	  -		a	garm a.g. a	
C	4250					REIMBURSEMENTS AND OTHER INCOME EARNED	!	!	!			!		SAME AS A	SAME AS A	
							!	!	!		l	!				
				4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED	1	- 1								
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						- AND -	- 1	-	ı							
							- 1		I							
						* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *	I	-	- 1							
							- 1		- 1							
D	2312					ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	- 1						1 1	400-499		
						TRANSFER	- 1		- 1				1 1	960-999		
		G				GOVERNMENT	1		- 1	х						
							1	-	- 1				1 1			
				5100		REVENUE FROM GOODS SOLD	- 1	1	- 1			I			MAJOR OC'S 26, 31	
				G		GOVERNMENT	ĺ	1	İ	х	l	I				
							·	i	i		l	ı				
				5200		REVENUE FROM SERVICES PROVIDED	i	i	i			i I	 		MAJOR OC'S 24, 25, 41	
				G		GOVERNMENT	i	i	i	х	I	i I	 		•	
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	GL			GL				-L   C -:								UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION								FD-GRP	OBJECT CLASS	ON
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						- OR -		-	Ι		- 1	- [	- 1			
						* IF MANAGEMENT OR CONSOLIDATED WORKING FUND *					-					
E	2313	ı.				ADVANCES - ALL OTHER	1	 	1	1	1	 	1	500-599	SAME AS D	
_	2313	G				GOVERNMENT	i	i	'   x	' [ ]	i	İ	i	300 333		
							i	i	i	i	i	i	i			
				5100		REVENUE FROM GOODS SOLD	-	1	1	1	-	-	- [		SAME AS D	
				G		GOVERNMENT	-	-	X	۱ :	-	-	-			
							I	I		-			-			
				5200		REVENUE FROM SERVICES PROVIDED										
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						- OR -	1	 	1	1	1	 	1			
						<b></b>	i	i	i	i	i	i	i			
						*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*	i	i	i	i	i	i	i			
						(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)		1	1	1	1	1	-			
							-	-	1	-	-	-	- 1			
F	1314	Ŀ				ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	- 1	I	I	-	-	-	- 1	000-399	SAME AS D	
											- !			900-959		
				5100		REVENUE FROM GOODS SOLD		 	1		1	-	-			
				N N		NON-GOVERNMENT	i i	i	l Ix	 	i					
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				5200		REVENUE FROM SERVICES PROVIDED	İ	İ	Ì	Ì	İ	Ì	İ			
				N		NON-GOVERNMENT		-	x	۱ ۲		-	- [			
							-	-	1	-	-	-	- 1			
						- AND -										
						+ FOR THE MOUNT OF REPERCE TWO A					-					
						* FOR THE AMOUNT OF DIRECT EXPENSE IN A *	1	 	1	1	1	 	1			
G	3100	)				APPROPRIATED CAPITAL	i	i	i	i	i	i	i	030-599	SAME AS A	
							i	i	i	i	i	i	i	910-999		
							-	1	1	-	-	-	-			
				5700		APPROPRIATED CAPITAL USED	-	-	1	-	-	-	- 1			
									1		-	-	-			
						NOTE: ESTIMATED ACCRUALS MUST BE REVISED UNDER TO										
						088 WHEN RECORDING ACCRUALS UNDER THIS TRANSACTION CODE.	l I		l I	 	l I	 	-			
						CODE.	1	ı	ı	ı	I	ı	ı			

Marci	1 21, 1	331				HHS TRANSACTION	CODES	•								PAGE /U
							T-	·r c	-P G	-n	A-B	D-F	F-U	r		
	GL			GL			AT	'H   A'	гн т	'RN	APR	PRO	CST	·1		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SR	RC   TI	MG   T	YP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
								•	Ċ			•	•			
08A						ACCRUED BULK ESTIMATE OF TRUST FUND BENEFIT -	ı	1	1	- 1		I	ı	I		09/25/96
						ACCRUAL NOT PREVIOUSLY OBLIGATED	i	i	i	i		I	i	i		
							i	i	i	i		I	i	i		
A	4170					TRANSFERS - CURRENT-YEAR AUTHORITY	i	i	i	i		I	i	960-999	42.1A, 41.78	
							i	i	i	i		I	i	i		
							i	i	i	i		I	i	i		
							i	i	i	i		I	i	i		
				4620		OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION	i	i	i	i		I	i	i		
							i	i	i	i		I	i	i I		
						- AND -	i	i	i	i		I	i	i I		
							i	i	i	i		I	i	i		
В	6101					OPERATING/PROGRAM EXPENSES	i	i	i	i		· I	i	SAME AS A	SAME AS A	
		ND				NON-GOVERNMENT - DIRECT PROGRAM	i	i	i	x		'   x	i	i		
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM	i	i	•	x		'   х		i		
							i	i	i	i		· I	i	i		
				2190		OTHER ACCRUED LIABILITIES	i	i	i	i		' 	i	i		
				N		NON-GOVERNMENT	i	i	i	x		' 	i	i		
				-			i	i	i	, 		' 	i	i		
						- AND -	ı İ	i	i	i		' 	i	i		
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C	4620					OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION	i	i	i	i		' 	i	SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM	i	i	i	i	x	ı Ix	i	1		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	i		x			i		
		BD				CATEGORY B APPORT DIRECT PROGRAM	i	i	i		x		•	i		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	' 		x		:	i		
						<u> </u>	i	i	' 	i		, I	' 	i		
				4901		EXPENDED AUTHORITY - UNPAID	ı İ	i	i	i		' 	i	i		
				AD		CATEGORY A APPORT DIRECT PROGRAM	i	i	' 	i	х	ı Ix	' 	i		
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	' 	í	' 		x		:	i I		
				BD		CATEGORY B APPORT DIRECT PROGRAM	' 	i	' 		x			' 		
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	' 	1	ı		x		:	1 		
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|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST GLGL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON \* FOR THE AMOUNT OF DIRECT EXPENSE IN B \* D 3100 APPROPRIATED CAPITAL SAME AS A SAME AS A 5700 APPROPRIATED CAPITAL USED NOTE: THIS COMPOUND ENTRY SHOULD BE DONE MONTHLY. THIS REFLECTS THE ESTIMATES MADE FOR PROGRAM BENEFIT OUTLAYS AND WHICH BYPASSES THE ALLOTMENT/ALLOWANCE PROCESS. NOTE: THIS ESTIMATE WILL BE REVERSED WHEN ACTUAL PAYMENTS ARE RECEIVED IN 19C. 090 RECEIVING REPORTS - PARTIAL - (FOR EQUIPMENT, 09/17/96 SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE PAYMENTS - OTHER THAN BY LETTER OF CREDIT - WHICH WERE PREVIOUSLY OBLIGATED) A 1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE 000-399 26.21-26.29, 26.4A-26.4Z, M MATERIALS AND SUPPLIES FOR USE 900-959 26.5A-26.5Z (EXCEPT FOR 26.5C AND 26.5E), 26.71-26.7Z, 26.91-26.9Z 1521 INVENTORY HELD FOR SALE 000-399 26.21-26.28, 26.4A-26.4Z, MATERIALS AND SUPPLIES FOR SALE 900-959 26.5A-26.5Z (EXCEPT FOR S 26.5C AND 26.5E), 26.71-26.7Z, 26.91-26.9Z 1571 STOCKPILE MATERIALS HELD IN RESERVE 000-399 26.41-26.49 900-959 1591 OTHER RELATED PROPERTY 000-599 26.5C AND 26.5E 900-999 1710 LAND 000-599 32.11

900-999

Marci	1 21, 1	.99/					HHS TRANSAC	TION CODES								PAGE 72
								<b>T</b> -3	r c-	P G	-N   A-	-в р-	R F-U	τ		
	GL			GL				AT	н ат	н т	RN   AI	PR   PF	RG   CSI	:		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SR	C   TM	G T	YP   CZ	AT   FI	N   CAI	FD-GRP	OBJECT CLASS	ON
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	1721						CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT	1	1	Ι	- 1	1	ı	000-599	32.51	
							AGENCIES	1	1	Ι	1	1	1	900-999		
								1	1	1	- 1	1	1	I		
	1722						CONSTRUCTION IN PROGRESS - BY ALL OTHERS	1	1	1	- 1	1	1	000-599	32.52	
								1	1	1	- 1	1	1	900-999		
								1	1	1	- 1	1	1	I		
	1730						BUILDINGS	Ĺ	Ì	Ĺ	İ	İ	i	000-599	32.21-32.2C, 32.41	
								1	1	1	- 1	1	1	900-999		
								Ĺ	Ì	Ĺ	İ	İ	i	Ì		
	1740						OTHER STRUCTURES AND FACILITIES	Ĺ	Ì	Ĺ	İ	İ	i	000-599	32.31-32.3н	
								Ĺ	Ì	Ĺ	İ	İ	i	900-999		
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	1751						EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	i	i	i	i	i	i	000-599	31.10-31.3z, 31.50-31.7z	
								Ĺ	Ì	Ĺ	İ	İ	i	900-999		
								i	İ	İ	i	İ	i	Ì		
	1753						CENTRAL LIBRARY - EQUIPMENT & BOOKS	Ĺ	Ì	Ĺ	İ	İ	i	000-599	31.80-31.8Z	
								i	i	i	i	i	i	900-999		
								i	i	i	i	i	i	İ		
	1756						IT (ADP & TC) EQUIPMENT IN USE	i	i	i	i	i	i	000-599	31.41, 31.47-31.49	
								i	i	i	i	i	i	900-999		
								i	i	i	i	i	i	İ		
	1810						ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	i	i	i	i	i	i	000-599	31.AA, 32.60	
								i	i	i	i	i	i	900-999		
								i	i	i	i	i	i	İ		
	1830						IT (ADP AND TC) SOFTWARE	i	i	i	i	i	i	000-599	31.43, 31.4D	
								i	i	i	i	i	i	900-999		
								i	i	i	i	i	i	İ		
	6101						OPERATING/PROGRAM EXPENSES	i	i	i	i	i	i	000-599	MAJOR OC'S 24-26	
		GD					GOVERNMENT - DIRECT PROGRAM	i	i		x	3	· [ ]	900-999	(EXCLUSIVE OF THOSE SHOWN	
		GR					GOVERNMENT - REIMBURSABLE PROGRAM	į	i	:	x	2	[ ]		ABOVE FOR 26'S), 31.90'S	
		ND					NON-GOVERNMENT - DIRECT PROGRAM	i	i	· 		2	•			
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM	i	i	· 		2	:			
								i	i	i	i	i	i			
				141	17		ADVANCES TO OTHERS - OTHER THAN THROUGH PMS	i	i	i	i	i	i			
					G		GOVERNMENT	i	i		x	i	i			
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TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	1	SRC	TMG	TYP	CAT	FI	CAT	FD-GRP	OBJECT CLASS	ON
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						* FOR CURRENT YEAR *		-	١				1	I		
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В	4802	:				UNDELIVERED ORDERS - PAID			- 1				1	SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM		- 1	١		x	x	1	1		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM		- 1	١		x	x	1	1		
		BD				CATEGORY B APPORT DIRECT PROGRAM			١		x	x	1	I		
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				4902		EXPENDED AUTHORITY - PAID			I				1	I		
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				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		- 1	I		x	x	1	I		
				BD		CATEGORY B APPORT DIRECT PROGRAM		- 1	I		x	x	1	I		
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM		- 1	I		x	x	1	I		
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						* FOR REIMBURSABLE TRANSACTIONS *			I				1	I		
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C	4250	1				REIMBURSEMENTS AND OTHER INCOME EARNED		-	١					SAME AS A	SAME AS A	
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				4240		UNFILLED CUSTOMER ORDERS - OBLIGATED		I	١				ı	I		
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						* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *					 		1	I .		
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D	2312	1				ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE						!		400-499		
		_				TRANSFER	1				1	1	1	960-979		
		G				GOVERNMENT				x			1	1		
				F100		DESIGNATION GOODS GOLD	1				 	1	1	1	WATOR OGLE OF 21 20	
				5100		REVENUE FROM GOODS SOLD					 	1	1	1	MAJOR OC'S 26, 31, 32	
				G		GOVERNMENT	1		١	X	 	1	1	1		
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	GL			GL								RG   CS			
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	•	•	•		•	•		FD-GRP	OBJECT CLASS
10#	DK	505	COSI	CK DOD	COSI	DESCRIPTION	lak	CIII	3 11	FICE	11   F.	LINICA	- 1	FD-GRF	OBOECT CHASS
				5200		REVENUE FROM SERVICES PROVIDED	ı	ı	ı	1	1	ı	ı		MAJOR OC'S 24, 25, 41
				G		GOVERNMENT	i	i	'   x		i	i	i		
						33.23.23.2	' 	i		' I	i	i	i		
						- OR -	1	;	1	' 	' 	'	' 		
						- OK -	1	1	1	1	1	1	1		
						* IF MANAGEMENT OR CONSOLIDATED WORKING FUND *	1	1	1	1	1	1	1		
						" IF MANAGEMENT OR CONSOLIDATED WORKING FUND "	1	1	1	1					
	2313					ADVANCED ALL OWNER	1	1	1	1			1	E00 E00	SAME AS D
E	2313	<b>a</b>				ADVANCES - ALL OTHER GOVERNMENT	1	1					1	500-599	SAME AS D
		G				GOVERNMENT	1	1	x	.			1		
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				5100		REVENUE FROM GOODS SOLD		!			!	!	!		
				G		GOVERNMENT		!	x		!		!		
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				5200		REVENUE FROM SERVICES PROVIDED		1							
				G		GOVERNMENT		1	x						
								1							
						- OR -		1					-		
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						*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*		1					-		
						(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)		ı		ı	ı	ı	١		
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F	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED		ı		ı	ı	ı	ı	000-399	SAME AS D
								ı		ı	ı	ı	ı	900-959	
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				5100		REVENUE FROM GOODS SOLD		ı		ı	ı	ı	١		
				N		NON-GOVERNMENT		ı	x		ı	ı	١		
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				5200		REVENUE FROM SERVICES PROVIDED									
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						* FOR THE AMOUNT CAPITALIZED IN A *			1		-	I			
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G	3100					APPROPRIATED CAPITAL				1	-			030-599	
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TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	•		•	•	•	•	T  FD-GRP	OBJECT CLASS	ON
				3211		INVESTMENT IN CAPITAL ASSETS			ı		ı		1	26.20, 26.40,	
									-	-			I	26.5A-26.5Z, 26.70,	
									ı	ı	ı		1	26.90, 31.10-31.80, 32'S	
									ı		ı		1		
						- OR -			ı		ı		1		
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						* FOR THE AMOUNT OF DIRECT EXPENSE IN A *			ı		ı		1		
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Н	3100					APPROPRIATED CAPITAL			ı		ı		SAME AS	3	
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				5700		APPROPRIATED CAPITAL USED							1	SAME AS A (EXCLUSIVE OF	
									ı				1	THOSE SHOWN IN G ABOVE)	
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						NOTE: ESTIMATED ACCRUALS MUST BE REVERSED UNDER			ı				1		
						TC 088 WHEN RECORDING ACTUAL ACCRUALS UNDER THIS			ı				1		
						TRANSACTION CODE.	ı	ı	ı	ı	ı	ı	1		
091						RECEIVING REPORTS - FINAL - (NOT FINANCED BY	1	ı	1	ı	ı	1	1		02/27/97
***						ADVANCE PAYMENTS)	İ	i	i	i	i	i	i		02, 2., 5.
						-2.12.02	İ	i	i	i	i	i	i		
A	1511					OPERATING MATERIALS AND SUPPLIES HELD FOR USE	i	i	i	i	i	i	000-399	26.21-26.28, 26.4A-26.4Z,	
		м				MATERIALS AND SUPPLIES FOR USE	i	i	i	i	i	i	900-959	26.5A-26.5Z (EXCEPT FOR	
							i	i	i	i	i	i	1	26.5C AND 26.5E),	
							i	i	i	i	i	i	i	26.71-26.7Z, 26.91-26.9Z	
							i	i	i	i	i	i	i	,	
	1521					INVENTORY HELD FOR SALE	i	i	i	i	i	i	   000-399	26.21-26.28, 26.4A-26.4Z,	
		s				MATERIALS AND SUPPLIES FOR SALE	i	i	i	i	i	i	900-959	26.5A-265Z (EXCEPT FOR	
							i	i	i	i	i	i	i	26.5C AND 26.5E),	
							i	i	i	i	i	i	i	26.71-26.7Z, 26.91-26.9Z	
							i	i	i	i	i	i	i		
	1571					STOCKPILE MATERIALS HELD IN RESERVE	i	i	i	i	i	i	000-399	26.41-26.49	
							i	i	i	i	i	i	900-959		
							İ	İ	İ	İ	İ	İ	1		
	1591					OTHER RELATED PROPERTY	İ	İ	İ	İ	İ	İ	000-399	26.5C AND 26.5E	
							Ι	İ	Ī	Ι	Ι	Ι	900-999		
							Ι	İ	Ī	Ι	Ι	Ι	1		
	1710					LAND	Ι	İ	Ī	Ι	Ι	Ι	000-599	32.11	

TC#	GL DR	SUB	COST	GL	SUB	COST	DESCRIPTION	AT	н Ат	H   TRI	N API	RPRO	F-U		OBJECT CLASS	UPDATED ON
10#	DIC	БОБ	CODI	CIC	БОВ	CODI	DESCRIFIEN	Dix		9 11	r J CA.	.	IJCAI	ID-GRI	ODUECT CHADD	ON
								1	ı	ı	ı	ı	ı	900-999		
								i	i	i	i	i	İ			
	1721						CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT	1		1			I	000-599	32.51	
							AGENCIES	1	1		1		1	900-999		
									1		1	1	1			
	1722						CONSTRUCTION IN PROGRESS - BY ALL OTHERS	1					1	000-599	32.52	
													1	900-999		
													1			
	1730						BUILDINGS		-		1		I	000-599	32.21-32.2C, 32.41	
														900-999		
									I		1		I			
	1740						OTHER STRUCTURES AND FACILITIES						I	000-599	32.31-32.3Z	
									ı					900-999		
									ı				I			
	1751						EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	l						000-599	31.10-31.3Z, 31.50-31.7Z	
								l		1		1	1	900-999		
								l	!	!	!	!	!			
	1753						CENTRAL LIBRARY - EQUIPMENT & BOOKS	l i	!			!	!	000-599	31.80-31.8Z	
								l i	!			!	!	900-999		
								l i	!			!	!			
	1756						IT (ADP & TC) EQUIPMENT IN USE	l I	!			1	!	000-599	31.41, 31.47-31.49	
								I	-	1		1	1	900-999		
	1810						ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	l i		1	1	1	1	   000 E00	21 22 22 60	
	1810						ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	 		1	1	1	1	000-599	31.AA, 32.60	
								 		1	1	1	1	900-999		
	1830						IT (ADP AND TC) SOFTWARE	 		1	1	1	1	   000-599	31.43, 31.4D	
	1030						II (ADF AND IC) SOFTWARE		1	1	1	1	1	900-959	31.43, 31.40	
								l İ	<u>'</u>	i	1	1	1	300-333 		
	6101						OPERATING/PROGRAM EXPENSES	i	' 	' 	' 	! 	i	   000-599	MAJOR OC'S 24-26	
		GD					GOVERNMENT - DIRECT PROGRAM		İ	'   x	i	x	ĺ	900-999	(EXCLUSIVE OF THOSE SHOWN	
		GR					GOVERNMENT - REIMBURSABLE PROGRAM	i I	i	x		x	•		ABOVE FOR 26'S), 31.90'S,	
		ND					NON-GOVERNMENT - DIRECT PROGRAM	i	i	x		x	•	I	41	
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM	i	i	' x		' x	i	I		
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				211	LO		ACCOUNTS PAYABLE	ĺ	İ	İ		İ	I	l		
					G		GOVERNMENT	Ī	1	x		1				

March 21, 1997 |T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON N NON-GOVERNMENT | x | | - ALSO -B 4801 UNDELIVERED ORDERS - UNPAID SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR 4901 EXPENDED AUTHORITY - UNPAID AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -\* FOR REIMBURSABLE TRANSACTIONS \* (GR/NR TRANSACTIONS) C 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A SAME AS A 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED - ALSO -\* IF CURRENT-YEAR AND RECEIVING REPORT IS VALUED AT LESS THAN OBLIGATION (FOR PRIOR YEAR SEE M, N OR O) \* D 4801 UNDELIVERED ORDERS - UNPAID SAME AS A SAME AS A 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION CATEGORY A APPORT. - DIRECT PROGRAM AD CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x AR

| x | x |

CATEGORY B APPORT. - DIRECT PROGRAM

CATEGORY B APPORT. - REIMBURSABLE PROGRAM

BD

BR

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON - AND -\* FOR REIMBURSABLE TRANSACTIONS \* (GR/NR TRANSACTIONS) E 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED SAME AS A SAME AS A 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED - OR -\* IF CURRENT-YEAR AND RECEIVING REPORT IS VALUED AT MORE THAN OBLIGATION (FOR PRIOR YEAR SEE M, N OR O) \* F 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR 4801 UNDELIVERED ORDERS - UNPAID AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -\* FOR REIMBURSABLE TRANSACTIONS \* (GR/NR TRANSACTIONS) G 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED SAME AS A SAME AS A 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED - AND -

March 21, 1997 HHS TRANSACTION CODES PAGE 79

Marci	1 21, 1	991				HAS TRANSACTION	CODES								PAGE /9
							T-	L C-P	G-N	A-B	D-F	k F-U	I		
	GL			GL			AT	натн	TRN	APR	PRG	CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SR	C   TMG	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
						* IF TRANSFERS FROM FEDERAL AGENCIES *	1	1				1			
						- OR -	- 1	1				1			
							- 1	1				1			
н	2312					ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	- 1	1				1	400-499		
						TRANSFER	- 1	1		l		1	960-999		
		G				GOVERNMENT	- 1	1	x			1			
							- 1	1							
				5100		REVENUE FROM GOODS SOLD	- 1	1				1		MAJOR OC'S 26, 31, 32	
				G		GOVERNMENT	- 1	1	x			1			
							- 1	1				1			
				5200		REVENUE FROM SERVICES PROVIDED	- 1	1				1		MAJOR OC'S 24, 25, 41	
				G		GOVERNMENT	- 1	1	x			1			
							- 1	1				1			
						- OR -	- 1	1				1			
							- 1								
						* IF CONSOLIDATED WORKING FUND *	- 1	1				1			
							- 1								
I	2313					ADVANCES - ALL OTHER	- 1						500-599	SAME AS H	
		G				GOVERNMENT	-		x						
							-								
				5100		REVENUE FROM GOODS SOLD	-								
				G		GOVERNMENT	- 1	1	x			1			
							- 1	1				1			
				5200		REVENUE FROM SERVICES PROVIDED	- 1	1				1			
				G		GOVERNMENT	- 1	1	x			1			
							- 1								
						- OR -	- 1								
							I								
						*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED	*	1				I			
						(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)	- 1	1				I			
							I	1		l	l	I			
J	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	I	1				1	000-399	SAME AS H	
								1				1	900-959		
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				5100		REVENUE FROM GOODS SOLD		1		l	l	1	I		
				N		NON-GOVERNMENT		1	x	l	l	1	I		
							- 1	1	I	l	l	1			

Marci	1 21, 1	L <i>JJ  </i>				HIS TRANSACTION (	CODES	,								PAGE 00
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				5200		REVENUE FROM SERVICES PROVIDED	-		-					I		
				N		NON-GOVERNMENT	-		2	x				I		
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						- AND -	ı	1	1	- 1			I			
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						* FOR THE AMOUNT CAPITALIZED IN A *	ı	1	1	- 1			I			
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K	3100					APPROPRIATED CAPITAL	i	i	İ	i			İ	030-599		
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				3211		INVESTMENT IN CAPITAL ASSETS	i	i	i	i			i	i I	26.20, 26.40,	
							i	i	i	i			i	i I	26.5A-25.5Z, 26.70,	
							i	i	i	i			i	i I	26.90, 31.10-31.80,	
							i	i	i	i			i		31.AA, 32'S	
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						- AND -	i	i	i	i			i	l I		
						- <del></del> -	i	i	i	i			i	l I		
						* FOR THE AMOUNT OF DIRECT EXPENSE IN A *	i	i	i	i			' 	l I		
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т.	3100					APPROPRIATED CAPITAL	' 	i	i	1			! 	SAME AS G		
_	3100						' '	' 	' 	' 			' '	1		
				5700		APPROPRIATED CAPITAL USED	' '	' 	' 	' 			' '	1	SAME AS A (EXCLUSIVE OF	
				3700			' 	i	i	1			! 	I I	THOSE SHOWN IN G ABOVE)	
							1	' '	' 				 	l I	HODE SHOWN IN G ABOVE)	
						- (CONTINUED FROM D OR F) OR -	1	1	1				1	Į Į		
						- (CONTINUED FROM D OR F) OR -	1	1	1				1	I I		
						* FOR PRIOR-YEAR UPWARD ADJUSTMENT-UNEXPIRED/EXPIRED *	1	1	1				1	I I		
						FOR FRIOR-IEAR OFWARD ADOUGHENI-UNEAFIRED/EAFIRED	1	1	1				1	I I		
M	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	1	1	ı	1			I I	l came ac a	SAME AS A	
11	1012	AD				CATEGORY A APPORT DIRECT PROGRAM	1	1	1		x	x	1	I DAME AD A	DAME AD A	
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	1	1	l I	l I	x		I I	1 1		
		BD				CATEGORY B APPORT DIRECT PROGRAM	1	1	l I	•		X		I I		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	1	1	ı	:		X		I I		
		DK				CALEGORI D AFFORI REINDURGABLE FRUGRAM	1	1	ı	1	Λ.		I I	I I		
				4881		UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED	1	1	ı	1			I I	I I		
				4001		ORDERS - UNPAID	1	1	l I	- 1			I I	I I		
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				A		CAIEGORI A APPORI DIRECT PROGRAM	ı	ı	1	I	Λ	X	1	I		

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							T-	-r c	-P G-1	N A-B	D-F	R F-U	l			
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					-AND -			ı	ı	ı			l			
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N	4871					PRIOR-YEAR UNDELIVERED				1			000-199	SAME AS A		
					ORDERS - UNPAID		l		 	1			400-459			
		AD				- DIRECT PROGRAM	l		 	X	:	:	500-559			
		AR				- REIMBURSABLE PROGRAM	l		 	•	X	•	900-939			
		BD				- DIRECT PROGRAM	l		!		x	:	960-979			
		BR			CATEGORY B APPORT	REIMBURSABLE PROGRAM	l		 	X	X		l			
							l		!	!	!	!	  -			
				4310		OF PRIOR-YEAR OBLIGATIONS	l		 	1			l			
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					* FOR PRIOR-YEAR DOWNWA	ARD ADJUSTMENT - EXPIRED *	l i			!			l			
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O	4871					PRIOR-YEAR UNDELIVERED		-		1			100-399	SAME AS A		
					ORDERS - UNPAID			-					430-499			
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		AR				REIMBURSABLE PROGRAM	I	-		x	:	:	940-959			
		BD				DIRECT PROGRAM	I	-		X	•		980-999			
		BR			CATEGORY B APPORT	REIMBURSABLE PROGRAM	l I	-	l I	l X	X	1	 			
				4612	ALLOWANGES AVIATIANTS	OD COMMERCENT CONTROL	l I	-	l I	1	1	1	 			
						OR COMMITMENT/OBLIGATION	l I	-	l I		   •	1	 			
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				AR	CATEGORY A APPORT	REIMBURSABLE PROGRAM	1	- 1	 	x	. X	1	l			

BD

CATEGORY B APPORT. - DIRECT PROGRAM

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST GLGL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | x | x | - (CONTINUED FROM N) AND -\* ALLOWANCE INCREASE DUE TO DOWNWARD OBLIGATION ADJUSTMENT \* P 4590 APPORTIONMENTS - UNAVAILABLE 000-199 SAME AS A 400-459 AD CATEGORY A APPORT. - DIRECT PROGRAM x | x | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM 500-559 | x | x | BD CATEGORY B APPORT. - DIRECT PROGRAM 900-939 | x | x BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 960-979 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM NOTE: ENTRIES D-G AND M-O ARE FOR THE DIFFERENCE BETWEEN THE OBLIGATED AMOUNT AND THE DELIVERED AMOUNT. 092 FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS 09/19/96 FINANCED THROUGH GRANTS MANAGEMENT FUNDS A 6101 OPERATING/PROGRAM EXPENSES 000-599 MAJOR OC'S 25, 41 GD GOVERNMENT - DIRECT PROGRAM | X | 900-999 GR GOVERNMENT - REIMBURSABLE PROGRAM l x ND NON-GOVERNMENT - DIRECT PROGRAM NR NON-GOVERNMENT - REIMBURSABLE PROGRAM 1413 ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS G GOVERNMENT N NON-GOVERNMENT - ALSO -

|T-L|C-P|G-N|A-B|D-R|F-U|

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TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SF	RC   TM	G   TY	P   CA	r FII	N CAT	FD-GRP	OBJECT CLASS	ON
В	4802					UNDELIVERED ORDERS - PAID	- [	-	1	1			SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM	-	1	1	x	x	1	l		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM		-	1	x	x		I		
		BD				CATEGORY B APPORT DIRECT PROGRAM		-	1	x	x		I		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM		-	1	x	x		I		
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				4902		EXPENDED AUTHORITY - PAID		-	1	1			I		
				AD		CATEGORY A APPORT DIRECT PROGRAM		-	1	x	x		I		
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	-	- [	1	x	x	1	l		
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				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	-	- [	1	x	x	1	l		
							- [	-	1	1			l		
						- AND -		-	1	1			I		
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						* FOR REIMBURSABLE TRANSACTIONS *(GR & NR TRANSACTIONS)	(	-	1	1			I		
								-	1	1			I		
С	4250					REIMBURSEMENTS AND OTHER INCOME EARNED		1	1	1		1	SAME AS A	SAME AS A	
								1	1	1		1	l		
				4240		UNFILLED CUSTOMER ORDERS - OBLIGATED		1	1	1		1	l		
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						- ALSO -		1	1	1		1	l		
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						*IF RECEIVING REPORT IS VALUED AT LESS THAN OBLIGATION*	۱ ۱	1	1	1		1	l		
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D	4802					UNDELIVERED ORDERS - PAID		-	1	1		1	SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM		-	1	x	x		I		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM		-	1	x	x		I		
		BD				CATEGORY B APPORT DIRECT PROGRAM	-	- [	1	x	x	1	l		
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				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	-	-1		x	x	1	l		
				BD		CATEGORY B APPORT DIRECT PROGRAM	-	-1		x	x	1	l		
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						*IF RECEIVING REPORT IS VALUED AT MORE THAN OBLIGATION	۱ ۱		-	- 1		l	1	I		
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F	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	-		-	- 1		l	1	SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM	ı		-		X	x	I	I		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	ı		-		X	x	I	I		
		BD				CATEGORY B APPORT DIRECT PROGRAM	ı		-		Х	x	I	I		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	ı		-		Х	x	I	I		
							ı		-			l	I	I		
				4800		UNDELIVERED ORDERS	ı		-			l	I	I		
				GD		GOVERNMENT - DIRECT PROGRAM	ı		-	x		x	I	I		
				GR		GOVERNMENT - REIMBURSABLE PROGRAM	ı		-	x		x	I	I		
				ND		NON-GOVERNMENT - DIRECT PROGRAM	ı		-	x		x	1	1		
				NR		NON-GOVERNMENT - REIMBURSABLE PROGRAM	ı		-	x		x	1	1		
							ı		-			l	I	1		
						- AND -	ı		١	١		l	ı	I		
							ı		١	١		l	ı	I		
						* FOR REIMBURSABLE TRANSACTIONS *				١			1	1		
						(GR/NR TRANSACTIONS)			-			l	1	1		
									-			l	1	1		
G	4240					UNFILLED CUSTOMER ORDERS - OBLIGATED	!		!	١		l	!	SAME AS A	SAME AS A	
							!		!	١		l	!	1		
				4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED	!		!				!	1		
							!					l		1		
						- AND -	1	1	-			l		1		
						* THE MINISTER ALL PROPERTY AND ADDRESS AS A SECOND AS	1		-			l ı	1	 		
						* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *	-	1	-			l ı	1	1		
**	2212					ADVANCES EDON REDEDAL ACENSTES DV NON EXPENSE	1	1	- 1			l I	l I	I 400 400		
н	2312					ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	1	1	ı	١		I	I	400-499		

| T-L|C-P|G-N|A-B|D-R|F-U|

| GL GL | ATH|ATH|TRN|APR|PRG|CST| UPDATED

ON

	GL			GL				ATH	ATH	TRI	N AP	R PR	G CST			UP
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	TMG	TY	P   CA	T FI	N   CAT	FD-GRP	OBJECT CLASS	
							TRANSFER				1		1	960-999		
		G					GOVERNMENT			x	1					
											1	1	1			
				520	0		REVENUE FROM SERVICES PROVIDED				1	1	1		MAJOR OC'S 25, 41	
					G		GOVERNMENT			x	1	1	1			
										1	Ι	1	1			
							- OR -			1	1	1	1			
										1	Ι	1	1			
							* IF CONSOLIDATED WORKING FUND *	1	l	I	ı	ı	1			
								1	l	I	ı	ı	1			
I	2313						ADVANCES - ALL OTHER	1	l	I	ı	ı	1	500-599	SAME AS H	
		G					GOVERNMENT	1	I	x	ı	ı	1			
								1	I	I	ı	ı	1			
				520	0		REVENUE FROM SERVICES PROVIDED	1	I	I	ı	ı	1			
					G		GOVERNMENT	1	I	x	ı	ı	1			
								1	I	I	ı	ı	1			
							- OR -	1	I	I	ı	ı	1			
								1	I	I	ı	ı	1			
							*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*	1	I	I	ı	ı	1			
							(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)	1	I	I	ı	ı	1			
								1	I	I	ı	ı	1			
J	1314						ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	1	I	I	ı	ı	1	000-399	SAME AS H	
								1	I	I	ı	ı	1	900-959		
								1	I	I	ı	ı	1			
				520	0		REVENUE FROM SERVICES PROVIDED	1	I	I	ı	ı	1			
					N		NON-GOVERNMENT	1	I	x	ı	ı	1			
								1	I	I	ı	ı	1			
							- AND -	1	I	I	ı	ı	1			
								1	l	I	ı	ı	1			
							* FOR THE AMOUNT OF DIRECT EXPENSE IN A *	1	I	I	ı	ı	1			
								1	I	I	ı	ı	1			
к	3100						APPROPRIATED CAPITAL	1	I	I	ı	ı	1	030-599	SAME AS A	
								1	I	I	Ι	I	1	910-999		
								I	I	ı	Ι	Ι	Ι			
				570	0		APPROPRIATED CAPITAL USED	1	I	I	Ι	I	1	Ì		
								1	I	I	Ι	I	1	Ì		
							NOTE: D AND E ENTRIES ARE FOR THE DIFFERENCE	1	I	I	Ι	I	1	Ì		

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON BETWEEN OBLIGATED AMOUNT AND THE DELIVERED AMOUNT. NOTE: F AND G ENTRIES ARE FOR THE DIFFERENCE BETWEEN OBLIGATED AMOUNT AND THE DELIVERED AMOUNT. 094 FINAL - ACTUAL REPORTS OF EXPENDITURE FOR AWARDS 07/31/96 TO NON-FEDERAL AGENCIES FINANCED THROUGH LETTERS OF CREDIT A 6101 OPERATING/PROGRAM EXPENSES 000-599 MAJOR OC'S 24-26, ND NON-GOVERNMENT - DIRECT PROGRAM 900-999 31.90'S, 41 | X | NR NON-GOVERNMENT - REIMBURSABLE PROGRAM 1413 ADVANCES TO NON-FEDERAL ENTITIES THROUGH PMS N NON-GOVERNMENT - ALSO -B 4800 UNDELIVERED ORDERS SAME AS A SAME AS A ND NON-GOVERNMENT - DIRECT PROGRAM NR NON-GOVERNMENT - REIMBURSABLE PROGRAM | x | 4900 EXPENDED AUTHORITY ND NON-GOVERNMENT - DIRECT PROGRAM NR NON-GOVERNMENT - REIMBURSABLE PROGRAM - AND -\* FOR REIMBURSABLE TRANSACTIONS \* (GR/NR TRANSACTIONS) C 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A SAME AS A 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED - ALSO -

|T-L|C-P|G-N|A-B|D-R|F-U|

							-									
	GL			GL			AT	H AT	н   ті	RN	APR	PRG	CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SR	C TM	G T	YP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
						*IF RECEIVING REPORT IS VALUED AT LESS THAN OBLIGATION	*	1	ı	- 1		I	1 1			
							i	i	İ	i		l	i			
D	4800					UNDELIVERED ORDERS	i	i	i	i		i	i i	SAME AS A	SAME AS A	
		ND				NON-GOVERNMENT - DIRECT PROGRAM	i	i		x		'   х	ii			
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM	i	i	•	Х		'   x	i			
							i	i	- 	- , 		 				
				4612		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	' 	i	' 	i		' 	' '			
				AD		CATEGORY A APPORT DIRECT PROGRAM	' '		i	1	x	'   х	' '			
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	1		' '	 		X				
				BD		CATEGORY B APPORT DIRECT PROGRAM		1	1	- 1		X				
							- 1	1		- !						
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	-	1	1	- 1	х	X				
							!	!	!	- 1						
						- AND -	!	!								
							ı	ı	ı	ı		l				
						* FOR REIMBURSABLE TRANSACTIONS *	ı	-	ı	ı		l				
						(GR/NR TRANSACTIONS)				-						
							-			- 1						
E	4230					UNFILLED CUSTOMER ORDERS - UNOBLIGATED				- 1				SAME AS A	SAME AS A	
				4240		UNFILLED CUSTOMER ORDERS - OBLIGATED	- [	1		- 1						
							-	1	1	- 1			1 1			
						- OR -	1	1	ı	- 1		I	1 1			
							1	1	ı	- 1		l	1 1			
						*IF RECEIVING REPORT IS VALUED AT MORE THAN OBLIGATION	*	i	İ	i		l	i			
							i	i	i	i		I	i i			
F	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	i	i	i	i		I	ii	SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM	i	i	i	i	х	'   х	ii			
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	i	i	х	х	ii			
		BD				CATEGORY B APPORT DIRECT PROGRAM	i	i	i	i		'   x				
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	i	i		x				
							' 	i	' 	i		 	' '			
				4800		UNDELIVERED ORDERS	1	1	 	1		I I				
				ND		NON-GOVERNMENT - DIRECT PROGRAM	1	1	1	l v l		।   х	1 1			
							l I	1		х   •						
				NR		NON-GOVERNMENT - REIMBURSABLE PROGRAM	1	1	1 2	x		X	1 1			
							- 1	1	1	- 1		l				
						- AND -	!	1	!							
							I	I	I	١		I				

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| GL | GL | ATH|ATH|TRN|APR|PRG|CST| UPDATED

	GL			GL				AT	н ат	н   т	RN   I	APR	PRG	CST		τ
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SR	C   TM	G T	YP   C	CAT	FIN	CAT	FD-GRP	OBJECT CLASS
							* FOR REIMBURSABLE TRANSACTIONS *			-						
							(GR/NR TRANSACTIONS)	-	1	-	- [	- 1		1 1		
								1	1	-	- [	- 1				
G	4240						UNFILLED CUSTOMER ORDERS - OBLIGATED	1		1					SAME AS A	SAME AS A
								-	1	1		- 1				
				423	0		UNFILLED CUSTOMER ORDERS - UNOBLIGATED	-	1	1		- 1				
								1	1	-	- [	- 1				
							- AND -	-	1	1		- 1				
								-	1	1		- 1				
							* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *	1		1						
								1	1	1	- [	- 1				
н	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	1	1	Τ	- [	- 1		1 1	400-499	
							TRANSFER	1	1	Τ	- [	- 1		1 1	960-999	
		G					GOVERNMENT	1	1	1 :	x	- 1		1 1		
								1	1	Τ	- [	- 1		1 1		
				510	0		REVENUE FROM GOODS SOLD	1	1	Τ	- [	- 1		1 1		MAJOR OC'S 26, 31
					G		GOVERNMENT	1	1	1 :	x	- 1		1 1		
								ı	1	Ι	-	ı		1 1		
				520	0		REVENUE FROM SERVICES PROVIDED	1	1	Τ	- [	- 1		1 1		MAJOR OC'S 24, 25, 41
					G		GOVERNMENT	ı	1	1 :	x	ı		1 1		
								ı	1	Ι	-	ı		1 1		
							- OR -	ı	1	Ι	-	ı		1 1		
								ı	1	Ι	-	ı		1 1		
							* IF CONSOLIDATED WORKING FUND *	ı	1	Ι	-	ı		1 1		
								ı	1	Ι	-	ı		1 1		
I	2313						ADVANCES - ALL OTHER	ı	1	Ι	-	ı		1 1	500-599	SAME AS H
		G					GOVERNMENT	ı	1	1 :	x	ı		1 1		
								ı	1	Ι	- 1	- 1				
				510	0		REVENUE FROM GOODS SOLD	ı	1	Ι	- 1	- 1				
					G		GOVERNMENT	ı	1	1 :	x	ı		1 1		
								ı	1	Ι	-	ı		1 1		
				520	0		REVENUE FROM SERVICES PROVIDED	Ι	1	Ι	- 1	i		ı İ		
					G		GOVERNMENT	Ι	1	1:	x	i		ı İ		
								Ι	1	Ι	- 1	i		ı İ		
							- OR -	Ι	1	Ι	- 1	i		ı İ		
								Ι	1	Ι	- 1	i		ı İ		
							*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*	Ι	1	Ι	- 1	i		ı İ		

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							T-	-r c-	-P G	-N   A	-в 1	)-R I	F-U			
	GL			GL			A	TH   A	гн   т	RN   A	PR   I	PRG   C	CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	sı	RC   TI	MG   T	YP   C	AT   I	FIN C	CAT	FD-GRP	OBJECT CLASS	ON
						(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)	1	1	ı	1	1		1			
						(2.2.2. 0.01. 1.001012 0. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.	' 	i	i	i	i	i	i			
J	1314	4				ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	i	i	i	i	i	i	i	000-399	SAME AS H	
							i	i	i	i	i	i	i	900-959		
							i	i	i	i	i	i	i			
				5100		REVENUE FROM GOODS SOLD	- 1		-	- [	- [	- 1	- 1			
				N		NON-GOVERNMENT	- 1		-	x	- 1	- [	- 1			
							- 1					- 1	- 1			
				5200		REVENUE FROM SERVICES PROVIDED	- 1									
				N		NON-GOVERNMENT	- 1			x		- 1	- 1			
						- AND -	- 1					-	- 1			
										-		-	- 1			
						* FOR THE AMOUNT OF DIRECT EXPENSE IN A *	- 1					- 1	- 1			
							ı						- 1			
K	3100	0				APPROPRIATED CAPITAL	I			-				030-599	SAME AS A	
							I			-				910-999		
							l	ı				ı	١			
				5700		APPROPRIATED CAPITAL USED										
						NOTE: D AND E ENTRIES ARE FOR THE DIFFERENCE		!								
						BETWEEN OBLIGATED AMOUNT AND THE DELIVERED AMOUNT.	!	!			!	!				
							!									
						NOTE: F AND G ENTRIES ARE FOR THE DIFFERENCE	!			-						
						BETWEEN OBLIGATED AMOUNT AND THE DELIVERED AMOUNT.	ı	ı	ı	- 1	ı	ı	- 1			
095						RECEIVING REPORTS - FINAL (FOR EQUIPMENT,	ı	ı	ı	ı	ı	1	ı			09/25/96
						SUPPLIES, OR SERVICES PROVIDED UNDER ADVANCE	- 1		-	- [	- [	- 1	- 1			
						PAYMENTS - OTHER THAN LETTER OF CREDIT)	- 1			-		- 1	- 1			
							- 1					- 1	- 1			
A	1511	1				OPERATING MATERIALS AND SUPPLIES HELD FOR USE	- 1					- 1	- 1	000-399	26.21-26.28,26.4A-26.4Z,	
		M				MATERIALS AND SUPPLIES FOR USE			-	-	- 1	- 1	- 1	900-959	26.5A-26.5Z (EXCEPT FOR	
							- 1			-		- 1	- 1		26.5C AND 26.5E),	
											-	- 1	- 1		26.71-26.7Z, 26.91-26.9Z	
									-	-	- 1	- 1	- 1			
	1521					INVENTORY HELD FOR SALE								000-399	26.21-26.28, 26.4A-26.4Z	,
		s				MATERIALS AND SUPPLIES FOR SALE	1	-	I	- 1	- 1	- 1	- 1	900-959	26.5A-26.5Z (EXCEPT FOR	

Marc	h 21, 1	L997					HHS TRANSAC	TION CODES								PAGE 90
								T-	r c-	P G-	N A-	B D	-R   F-	<b>υ</b>		
	GL			GL				AT	та н	н   тв	N   AI	R P	RG   CS	r		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SR	C TM	IG   TY	TP   CZ	T F	IN   CA	T   FD-GRP	OBJECT CLASS	ON
								1			-			1	26.5C AND 26.5E),	
								1						1	26.71-26.7Z, 26.91-26.9Z	
								1	1		-			1		
	1571						STOCKPILE MATERIALS HELD IN RESERVE	1	1	-	1	-		000-399	26.41-26.49	
								1	1		1			900-959		
								1	1		1			1		
	1591						OTHER RELATED PROPERTY	1	1	1	1	1	-	000-599	26.5C AND 26.5E	
								1	1	1	1	ı	1	900-999		
								1	1	1	1	ı	1	1		
	1710						LAND	i	Ĺ	İ	İ	İ	ĺ	000-599	32.11	
								i	Ĺ	İ	İ	i	i	900-999		
								i	i	i	i	i	i	i		
	1721						CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT	i	i	i	i	i	i	000-599	32.51	
							AGENCIES	i	i	i	i	i	i	900-999		
								i	i	i	i	i	i	İ		
	1722						CONSTRUCTION IN PROGRESS - BY ALL OTHERS	i	i	i	i	i	i	000-599	32.52	
								i	i	i	i	i	i	900-999		
								i	i	i	i	i	i	1		
	1730						BUILDINGS	i	i	i	i	i	i	'   000-599	32.21-32.2C, 32.41	
								i	i	i	i	i	i	900-999		
								i	i	i	i	i	i	1		
	1740						OTHER STRUCTURES AND FACILITIES	i	i	i	i	i	i	000-599	32.31-32.3Z	
								i	i	i	i	i	i	900-999		
								i	i	i	i	i	i	1		
	1751						EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	i	i	i	i	i	i	000-599	31.10-31.3Z, 31.50-31.7Z	
	_,,,_							i I	i	i	i	i	i	900-999	52020 52052, 52050 52072	
								i	i	i	i	i	i	1		
	1753						CENTRAL LIBRARY - EQUIPMENT & BOOKS	i	i	i	i	i	i	000-599	31.80-31.8Z	
	2.55							i I	i	i	i	i	i	900-999	22.00 22.02	
								i I	i	i	i	i	i	1		
	1756						IT (ADP & TC) EQUIPMENT IN USE		İ	İ	İ	i	i	000-599	31.41, 31.47-31.49	
							( 0, -x0	1 1	' 	' 	i	ļ	i	900-999	, <b></b>	
								l I	' 	' 	ı	ı J	' 	1		
	1810						ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	l I	' 	' 	ı	1	' 	000-599	31.AA, 32.60	
							ONDER OF THE PERSON OF T	l I	' 	' 	ı	1	' 	900-999	,	
								1 1	1		1	ı J	' 	1		
	1830						IT (ADP AND TC) SOFTWARE	l I	ı	 	ı	1		   000-599	31.43, 31.4D	
	1030						II (ADE AND IC) BOFIMARE	1	1	ı	ı	ı	- 1	1 000-399	JI. IJ, JI. ID	

	GL			GL				-					F-U			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	•	•	•					   FD-GRP	OBJECT CLASS	OPDATED
1011	210	DOD	CODI	CIC DOD	CODI	DEBORTI I TON	152		.0 1.			1	0.1.1	12 011	ODODET CIMIDS	011
							ı	ı	ı	ı		ı		900-999		
							i	i	i	Ĺ		İ	i	· 		
	6101					OPERATING/PROGRAM EXPENSES	i	i	i	Ĺ		i I	i i	000-599	MAJOR OC'S 24-26	
		GD				GOVERNMENT - DIRECT PROGRAM	1	1	2	x		x		900-999	(EXCLUSIVE OF THOSE SHOWN	
		GR				GOVERNMENT - REIMBURSABLE PROGRAM	1	- [	2	х		x			ABOVE FOR 26'S), 31.90'S,	
		ND				NON-GOVERNMENT - DIRECT PROGRAM	1	-	2	х		x			41	
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM	- 1		2	х		x				
							- 1		-	- 1						
				1417		ADVANCES TO OTHERS - OTHER THAN THROUGH PMS	- 1	-	-	- 1						
				G		GOVERNMENT	- 1	-	2	х						
				N		NON-GOVERNMENT	1	-	2	х						
							1	-								
						- ALSO -	-		-	- 1						
							-		-	- 1						
В	4802					UNDELIVERED ORDERS - PAID	-							SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM	-				x	x				
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	-				x	x				
		BD				CATEGORY B APPORT DIRECT PROGRAM	I	-		- 1	x	X				
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	I	-		- 1	x	X				
							- 1	ı	-	- 1						
				4902		EXPENDED AUTHORITY - PAID	- 1									
				AD		CATEGORY A APPORT DIRECT PROGRAM	I				x	X				
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	-	ı		-	х	X				
				BD		CATEGORY B APPORT DIRECT PROGRAM	I	ı		I	х					
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	I	ı		I	х	X				
							1			- 1						
						- AND -	1			- 1						
										- 1						
						* FOR REIMBURSABLE TRANSACTIONS *	1			- !						
						(GR/NR TRANSACTIONS)				- 1						
								!	!	!		ļ				
С	4250					REIMBURSEMENTS AND OTHER INCOME EARNED	!			1				SAME AS A	SAME AS A	
				4046			l					 		 		
				4240		UNFILLED CUSTOMER ORDERS - OBLIGATED				-				 		
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						- ALSO -	l I	1	1	-		l i		<b>[</b>		
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							1-	-10	- 10 -	.	12 -	. 1 - 0	l		
	GL			GL			A	TA   H	H TRN	I APR	PRG	CST	l		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SF	C TM	IG   TYF	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
						* IF CURR YR-END AND RCVNG RPRT VALUED AT LESS THAN	-		1				l		
						OBLIG * (SEE M FOR MORE THAN, AND NOTE FOR PRIOR YR)	-		1				l		
							-	1	1	I					
D	4802					UNDELIVERED ORDERS - PAID	1	1	ı	1	I		SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM	1	1	1	x	x		I		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	1	1	1	x	x		I		
		BD				CATEGORY B APPORT DIRECT PROGRAM	1	1	1	x	x		I		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	1	1	1	x	x		I		
							i	İ	İ	İ	İ	İ			
				4612		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	i	i	İ	i	İ	İ	I		
				AD		CATEGORY A APPORT DIRECT PROGRAM	i	i	İ	x	x	İ	I		
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	İ	x	x	İ	I		
				BD		CATEGORY B APPORT DIRECT PROGRAM	i	İ	İ	x	x	İ			
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	i	x	x	i	I		
							i	i	i	i	İ	i	I		
						- AND -	i	i	i	i	İ	i	I		
							i	i	i	i	İ	i	I		
						* FOR REIMBURSABLE TRANSACTIONS *	i	i	i	i	i	i	I		
						(GR/NR TRANSACTIONS)	i	i	i	i	i	i	I		
							i	i	i	i	i	i	I		
Е	4230					UNFILLED CUSTOMER ORDERS - UNOBLIGATED	i	i	i	i	i	i	SAME AS A	SAME AS A	
							i	i	i	i	i I	i	, 		
				4240		UNFILLED CUSTOMER ORDERS - OBLIGATED	i	i	i	i	i I	i	, 		
							i	i	i	i	i I	i	, 		
						- OR -	i	i	i	i	i I	i	, 		
							i	i	i	i	i I	i	, 		
						* IF CURRENT YR-END AND RCVNG RPRT IS VALUED AT MORE	i	i	i	i	i	i	I		
						THAN OBLIG * (SEE N FOR PRIOR-YEAR UPWARD ADJSTMNT)	i	i	i	i	i I	i	, 		
							i	i	i	i	i	i	I		
F	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	i	i	i	i	i	i	SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM	i	i	i	x	'   x	i			
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	i	x	x	i	I		
		BD				CATEGORY B APPORT DIRECT PROGRAM	İ	i	i	x	:	i			
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	·	İ	İ	x	x				
							·	İ	İ	İ	l				
				4802		UNDELIVERED ORDERS - PAID	i	i	i	İ	İ	i			
				AD		CATEGORY A APPORT DIRECT PROGRAM	i	i	i	x	'   x	i			
							'	'	•	'	•				

March 21, 1997 HHS TRANSACTION CODES PAGE 93

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							:	T-L	C-P	G-N	A-E	3 D-	R F-U	1		
	GL			GL			2	ATH	ATH	TRN	API	R PR	G   CST	1		UPDATED
TC#	DR	SUB	COST	CR S	UB CO	T DESCRIPTION	1	SRC	TMG	TYP	CAT	r FI	N   CAT	FD-GRP	OBJECT CLASS	ON
							-						-			
				A	R	CATEGORY A APPORT REIMBURSABLE PROGRAM	1	1	ı		x	Ιx	: 1	I		
				В		CATEGORY B APPORT DIRECT PROGRAM	' 	i	i		x	•		1		
				В		CATEGORY B APPORT REIMBURSABLE PROGRAM	'		'		:	:		! !		
				ь	ıK.	CATEGORI D APPORI REIMDURSABLE PROGRAM		- 1			^	X	·	1		
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						* FOR REIMBURSABLE TRANSACTIONS *			I							
						(GR/NR TRANSACTIONS)		- 1	- 1				-	1		
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G	4240					UNFILLED CUSTOMER ORDERS - OBLIGATED			- 1					SAME AS A	SAME AS A	
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				4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED	1	- 1	ı		ı	ı	1	I		
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						1412	, ,		'		! !		1	i I		
						* THE MEDINGHED C. EDON OFFICE PERSONS ACRES *			, ,		1	1		1		
						* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *		- !			1	1		1		
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Н	2312					ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	I	ı	I		ı	I	ı	400-499		
						TRANSFER		ı				ı	1	960-999		
		G				GOVERNMENT		- 1		Х				I		
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				5100		REVENUE FROM GOODS SOLD								1	MAJOR OC'S 26, 31, 32	
				G		GOVERNMENT		- 1		x			1	I		
							- 1	- 1	١			I	1	1		
				5200		REVENUE FROM SERVICES PROVIDED	1	- 1	ı		ı	ı	1	I	MAJOR OC'S 24, 25	
				G		GOVERNMENT	i	i	i	x	İ	i	i	i I		
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						- OR -	i	i	i		i i	i	i	1		
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I	2313					ADVANCES - ALL OTHER		1	I		1	1	1	500-599	SAME AS H	
		G				GOVERNMENT			I	Х	1	I		I		
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				5100		REVENUE FROM GOODS SOLD							1	I		
				G		GOVERNMENT				x				1		
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March 21, 1997 HHS TRANSACTION CODES

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	GL		GI										CST			UPDATED
TC#	DR	SUB COS		e sub	COST	DESCRIPTION								FD-GRP	OBJECT CLASS	ON
1011	DIC	DOD COL		. 505	CODI		102			,	<u></u>		10222	1 12 011	OBOLET CLASS	011
			52	200		REVENUE FROM SERVICES PROVIDED	ı	ı	- 1	ı		ı	ı	I		
				G		GOVERNMENT	' 	i	i	x		 	i	I		
				Ü		COVERENT TO THE PROPERTY OF TH	1	' 1				l I	1	I I		
						- OR -	 	 	, ,	, ,		 	1	! I		
						- OK -	 	 	, ,	, ,		 	1	! I		
						*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*	1	1	1	 		l I	l I	I I		
						(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)		¦		' '		l I	1	I I		
						(Mada of on Reckons of Milastrokas In 2 Milki)	' 			' 		l I	l I	I		
.т	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	' 			' 		l I	l I	000-399	SAME AS H	
Ü	1311					IDVIACED IAD REIIDOREMAND RECEIVIBLE CASILLES	' 			' 		l I	l I	900-959		
							1	' 1		' 		l I	1	1		
			51	L00		REVENUE FROM GOODS SOLD	' 			' 		l I	l I	I		
				N		NON-GOVERNMENT	1	' 1		x		l I	1	I I		
				•		101 00120222	1	' 1				l I	1	I I		
			52	200		REVENUE FROM SERVICES PROVIDED		¦		' '		l I	1	I I		
			32	N		NON-GOVERNMENT	' 			x		l I	l I	I		
				14		NON-GOV ENGINEER I		¦		A		l I	1	I I		
						- AND -		¦		' '		l I	1	I I		
						- MD -		¦		' '		l I	1	I I		
						* FOR THE AMOUNT CAPITALIZED IN A *		¦		' '		l I	1	I I		
						FOR THE AMOUNT CAPITABLES IN A		¦		' '		l I	1	I I		
r	3100					APPROPRIATED CAPITAL		¦		' '		l I	1	030-599		
	3100					AFROMIATED CAFTIAL		¦		' '		l I	1	910-999		
								¦		' '		l I	1	1 310-333		
			32	211		INVESTMENT IN CAPITAL ASSETS		¦		' '		l I	1	I I	26.20, 26.40,	
			32			INVESTMENT IN CAPITAL ADDRES		¦		' '		l I	1	I I	26.5A-26.5Z, 26.70,	
							' 			' 		l I	l I	I	26.90, 31.10-31.80,	
							' 			' 		l I	l I	I	31.AA, 32'S	
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						- OR -	' 			' 		l I	l I	I		
							' 			' 		l I	l I	I		
						* FOR THE AMOUNT OF DIRECT EXPENSE IN A *	' 	' 		, ,		 	i I	i I		
						INDUME OF DEADOL BAFFAIDE IN A		' 		 		' 	i I	i I		
т.	3100					APPROPRIATED CAPITAL		' 	 	, ,		' 	i I	SAME AS G		
	3100							' 	 	, ,		' 	i I	51222 AD G		
			57	700		APPROPRIATED CAPITAL USED		' 	 	, ,		' 	i I	i I	SAME AS A (EXCLUSIVE OF	
			37			THE TOTAL CONTINUE OF THE OUBS	1	1	- 1	, ,		l I	I I	i I	THOSE SHOWN IN G ABOVE)	
							ı	ı	ı	١		ı	ı	1	INOSE SHOWN IN G ADOVE)	

|T-L|C-P|G-N|A-B|D-R|F-U|GLGL ATH ATH TRN APR PRG CST UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON - (CONTINUED FROM B) OR -\* IF CURRENT YEAR-END RECEIVING REPORT VALUED AT MORE THAN OBLIGATION \* M 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM CATEGORY B APPORT. - DIRECT PROGRAM BD CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR 4902 EXPENDED AUTHORITY - PAID AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - (CONTINUED FROM D) OR -\* FOR PRIOR-YEAR UPWARD ADJUSTMENT-UNEXPIRED/EXPIRED \* N 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4882 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - PAID AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM NOTE: D AND E ENTRIES ARE FOR THE DIFFERENCE BETWEEN OBLIGATED AMOUNT AND DELIVERED AMOUNT. NOTE: F AND G ENTRIES ARE FOR THE DIFFERENCE BETWEEN OBLIGATED AMOUNT AND THE DELIVERED AMOUNT.

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							T	-r c	-P	G-N	A-E	3 D-	R F-	ןט		
	GL			GL			A	TH   A	TH	TRN	APF	PR	G CS	T		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	s:	RC T	MG	TYP	CAI	FI	n   ca	T   FD-GRP	OBJECT CLASS	ON
096						ACCRUED LEAVE EARNED/LIABILITY TO PAY			- 1		l					12/19/96
									- 1		l					
A	6904					ANNUAL AND COMPENSATORY LEAVE - UNFUNDED			- 1		l			000-599		
									- 1		l			900-999		
									- 1		l					
				2221		ACCRUED UNFUNDED ANNUAL LEAVE			- 1		l				51.11, 51.12	
									- 1		l					
				2222		ACCRUED UNFUNDED COMPENSATORY LEAVE			- 1		l				51.14	
									- 1		l					
						- OR -			- 1		l					
									- 1		l					
В	6101					OPERATING/PROGRAM EXPENSES			- 1		l			SEE NOTE		
		ND				NON-GOVERNMENT - DIRECT PROGRAM			- 1	x	l	x				
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM			- 1	x	l	x				
									- 1		l					
				2212		ACCRUED FUNDED ANNUAL LEAVE			- 1		l				51.11 RECODED TO 11.8E	
									- 1		l				51.12 RECODED TO 11.8F	
									- 1		l					
				2213		ACCRUED FUNDED COMPENSATORY LEAVE			- 1		l				51.14 RECODED TO 11.8H	
									- 1		l					
						- AND -			- 1		l					
									- 1		l					
						* FOR CURRENT YEAR *			- 1		l					
						(FOR PRIOR YEAR - SEE E, F, OR G)			- 1		l					
									- 1		l					
С	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION			- 1		l			SEE NOTE	SAME AS B	
		AD				CATEGORY A APPORT DIRECT PROGRAM			- 1		x	x		I		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1		- 1		x	x	-			
		BD				CATEGORY B APPORT DIRECT PROGRAM	- 1		- 1		x	x	-			
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1		- 1		x	x	-			
							- 1		- 1		l					
				4901		EXPENDED AUTHORITY - UNPAID	- 1		- 1		l					
				AD		CATEGORY A APPORT DIRECT PROGRAM	- 1		I		x	x				

HHS TRANSACTION CODES PAGE 97 March 21, 1997 |T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR | | x | x | CATEGORY B APPORT. - DIRECT PROGRAM | x | x | BD CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR | x | x - AND -\* FOR THE AMOUNT OF DIRECT EXPENSE IN A \* D 3100 APPROPRIATED CAPITAL 030-599 SAME AS A 910-999 5700 APPROPRIATED CAPITAL USED - (CONTINUATION OF C) OR -\* FOR PRIOR YEAR UPWARD ADJUSTMENT-UNEXPIRED/EXPIRED \* E 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SEE NOTE SAME AS B AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - UNPAID CATEGORY A APPORT. - DIRECT PROGRAM AD AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR - OR -\* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED \*

SEE NOTE SAME AS B

DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED

AUTHORITY - UNPAID

F 4971

|T-L|C-P|G-N|A-B|D-R|F-U| GLGL ATH ATH TRN APR PRG CST UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON CATEGORY A APPORT. - DIRECT PROGRAM | | x | x | AD | x | x | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | x | x 4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - OR-\* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - EXPIRED \* G 4971 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED SEE NOTE SAME AS B AUTHORITY - UNPAID AD CATEGORY A APPORT. - DIRECT PROGRAM CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR | x | x BD CATEGORY B APPORT. - DIRECT PROGRAM x | x BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | x | x 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM NOTE: USE FUND GROUPS FOR THOSE FUNDS THAT ARE SPECIFICALLY AUTHORIZED BY LAW TO RECORD ANNUAL LEAVE AS A FUNDED OBLIGATION AT THE TIME LEAVE IS EARNED. THESE ARE USUALLY FUND GROUPS 000-029 AND 900-909. EXCLUDE THESE FUND GROUPS FROM THE "A" ENTRY. TRANSFER OF LEAVE BALANCES IN (+) OR OUT (-) 12/19/96 097 

	GL			GL						P G-N						UPDATED
TC#	DR	SUB	COST		SUB	COST	DESCRIPTION		•	•				FD-GRP	OBJECT CLASS	ON
										•				•		
A	7400	)					PRIOR PERIOD ADJUSTMENTS	I	1	1				000-599		
								1		1				900-999		
									1	1						
				222	1		ACCRUED UNFUNDED ANNUAL LEAVE		1	I					52.11, 52.12	
										I		I				
				222	2		ACCRUED UNFUNDED COMPENSATORY LEAVE	I		I					52.14	
								l		1	 	 				
							- OR -	l		!	  -	ļ				
_								l i		!	  -	!				
В	6101						OPERATING/PROGRAM EXPENSES	l						SEE NOTE		
		ND					NON-GOVERNMENT - DIRECT PROGRAM	l I	1	X	 	X				
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM	 	1	X	 	X	 			
				221	2		ACCRUED FUNDED ANNUAL LEAVE		1	1	 	 	 		52.11 RECODED TO 11.8E	
					-		TOOLOGE TOUBLE TANGE EMILE	' 	' 	i	l I	i I	' ' 	! 	52.12 RECODED TO 11.8F	
								i i	i	i	i I	i I	' ' 	! 	01111 11200222 10 11101	
				221	.3		ACCRUED FUNDED COMPENSATORY LEAVE	i	i	i	i I	i I	' ' 		52.14 RECODED TO 11.8H	
								i	i	i	i I	i I	I I			
							- AND -	i	i	i	i I	i I		· 		
								İ	Ì	İ	ĺ	İ				
							* FOR CURRENT YEAR *	1	1	1						
							(FOR PRIOR YEAR - SEE E, F, OR G)	1	1	1						
									1	1						
C	4612	2					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	1	1	1				SEE NOTE	52.11 RECODED TO 11.8E	
		AD					CATEGORY A APPORT DIRECT PROGRAM		1	1	x	x			52.12 RECODED TO 11.8F	
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM		1	1	x	x			52.14 RECODED TO 11.8H	
		BD					CATEGORY B APPORT DIRECT PROGRAM		-	I	X	x				
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	I		I	X	x				
				490			EXPENDED AUTHORITY - UNPAID	l		1	 	ļ				
					AD		CATEGORY A APPORT DIRECT PROGRAM	l i		!		X				
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	l	1			X	 	 		
					BD BR		CATEGORY B APPORT DIRECT PROGRAM	l I	1	1		X	 	<b> </b> 		
					DK		CATEGORY B APPORT REIMBURSABLE PROGRAM	l I	1	1	X	X	 	] 		
							- AND -	1	I I	1	I I	I I	 			
							1441A	1	1	1	l I	l I	 	<u> </u>		
								1	1	1	'	'	' '	ı		

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST GLGL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON \* FOR THE AMOUNT OF DIRECT EXPENSE IN A \* D 3100 APPROPRIATED CAPITAL 030-599 SAME AS A 910-999 5700 APPROPRIATED CAPITAL USED - (CONTINUATION OF C) OR -\* FOR PRIOR-YEAR UPWARD ADJUSTMENT -UNEXPIRED/EXPIRED \* E 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SEE NOTE SAME AS C AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - UNPAID AD CATEGORY A APPORT. - DIRECT PROGRAM CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - OR -\*FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED \* F 4971 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED SEE NOTE SAME AS C AUTHORITY - UNPAID AD CATEGORY A APPORT. - DIRECT PROGRAM | x | x AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM CATEGORY B APPORT. - DIRECT PROGRAM BD BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM

ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS

4310

March 21, 1997 |T-L|C-P|G-N|A-B|D-R|F-U| GLGL ATH ATH TRN APR PRG CST UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON CATEGORY A APPORT. - DIRECT PROGRAM | | x | x | AD AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x | BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | x | x - OR -\* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - EXPIRED \* G 4971 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED SEE NOTE SAME AS C AUTHORITY - UNPAID AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x CATEGORY B APPORT. - DIRECT PROGRAM BD BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM NOTE: USE FUND GROUPS FOR THOSE FUNDS THAT ARE SPECIFICALLY AUTHORIZED BY LAW TO RECORD ANNUAL LEAVE AS A FUNDED OBLIGATION AT THE TIME LEAVE IS EARNED. THESE ARE USUALLY FUND GROUPS 000-029 AND 900-909. EXCLUDE THESE FUND GROUPS FROM THE "A" ENTRY. NOTE: THE ENTRIES PRESENTED IN TC 097 ARE FOR NET (+) TRANSACTIONS. NEGATIVE (-) TRANSACTIONS ARE TO BE SHOWN WITH REVERSE CODE 2. 09/25/96 098 ESTIMATED MONTHLY ACCRUALS (CONSTRUCTIVE RECEIPTS) - FOR ESTIMATED UNPAID LIABILITIES OF CONTRACTOR/GRANTEES UNDER AWARDS FINANCED THROUGH

OTHER FEDERAL AGENCIES

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON A 6101 000-599 OPERATING/PROGRAM EXPENSES MAJOR OC'S 25, 41 GD 900-999 GOVERNMENT - DIRECT PROGRAM | x | GR GOVERNMENT - REIMBURSABLE PROGRAM | x | | x | ND NON-GOVERNMENT - DIRECT PROGRAM | x | | x | NR NON-GOVERNMENT - REIMBURSABLE PROGRAM | x | 2110 ACCOUNTS PAYABLE GOVERNMENT G - ALSO -B 4801 UNDELIVERED ORDERS - UNPAID SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x BD CATEGORY B APPORT. - DIRECT PROGRAM CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR 4901 EXPENDED AUTHORITY - UNPAID CATEGORY A APPORT. - DIRECT PROGRAM AD AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x CATEGORY B APPORT. - DIRECT PROGRAM BD BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -\* FOR REIMBURSABLE TRANSACTIONS \* (GR/NR TRANSACTIONS) C 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A SAME AS A 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED - AND -\* IF TRANSFERS FROM OTHER FEDERAL AGENCIES \*

HAS TRANSACTION CODES

| T-L | C-P | G-N | A-B | D-R | F-U |

							T-	r c-i	P G-	N   A	-B D-	R F-U	1		
	GL			GL			AT	н аті	H TR	n   ai	PR   PR	G CS1	?		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SR	C TMC	G   TY	P   C	AT FI	N   CAI	FD-GRP	OBJECT CLASS	ON
D	2312					ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	- [	1			- [	1	400-499	SAME AS A	
						TRANSFER	- [				- [	1	960-999		
		G				GOVERNMENT	- [		x	-	- [	1	1		
							- [		1		- [	1	1		
				5200		REVENUE FROM SERVICES PROVIDED	- [				- [	1	1		
				G		GOVERNMENT	- [	1	x	1	- [	1	I		
							- [	1			- [	1	I		
						- OR -	- [	1			- [	1	I		
							- [	1	1	1	- [	1	1		
						* IF MANAGEMENT OR CONSOLIDATED WORKING FUND *	- [	1	1	1	- [	1	1		
							- [	1	1	1	- [	1	1		
E	2313					ADVANCES - ALL OTHER	- 1	1	1	1	- 1	1	500-599	SAME AS A	
							1	1	1	Τ	1	1	1		
				5200		REVENUE FROM SERVICES PROVIDED	1	1	1	Ι	ı	1	I		
				G		GOVERNMENT	1	1	x	1	ı	1	I		
							1	1	ı	Ι	ı	ı	I		
						- OR -	1	1	ı	Ι	ı	ı	I		
							1	1	1	1	- 1	1	I		
						*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*	1	1	1	1	- 1	1	I		
						(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)	i	i	İ	Ĺ	i	Ĺ	İ		
							i	i	İ	Ĺ	i	Ĺ	İ		
F	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	i	i	İ	Ĺ	i	Ĺ	000-399	SAME AS A	
							i	i	i	Ĺ	i	i	900-999		
							i	i	i	Ĺ	i	i	i		
				5200		REVENUE FROM SERVICES PROVIDED	i	i	i	Ĺ	i	i	i		
				N		NON-GOVERNMENT	i	i	x	Ė	i	i	i		
							i	i	i	i	i	i	i		
						- AND -	i	i	i	i	i	i	i		
							i	i	i	i	i	i	i		
						* FOR THE AMOUNT OF DIRECT EXPENSE IN A *	i	i	i	i	i	i	i		
							i	i	i	i	i	i	i		
G	3100					APPROPRIATED CAPITAL	i	i	i	i	i	i	030-599	SAME AS A	
							i	i	i	i	i	i	910-999		
							i	i	i	i	i	i	i I		
				5700		APPROPRIATED CAPITAL USED	i	i	i	i	i	i	I		
							i	i	i	i	i	i	i		
							'	'	'	'	'	'	1		

HHS TRANSACTION CODES March 21, 1997 PAGE 104 |T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 099 GRANTS MANAGEMENT FUND (MONTHLY ESTIMATED 11/01/88 ACCRUALS) FOR ESTIMATED UNPAID LIABILITIES OF CONTRACTORS/GRANTEES UNDER AWARDS FINANCED THROUGH LETTERS OF CREDIT AND TIMING OF PAYMENTS ACTIVITIES A 1314 ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED 25.9Z, 41.9Z 2110 ACCOUNTS PAYABLE N NON-GOVERNMENT NOTE: AMOUNTS RECORDED UNDER TC 099 MUST AGREE WITH THE APPROPRIATION FUND ENTRY UNDER TC 098. 09A VALUE OF GOODS OR SERVICES ACQUIRED UNDER TRANSFER 09/20/96 ACCOUNTS TO OTHER AGENCIES A 1721 CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT 030-399 32's AGENCIES 910-959 1751 EQUIPMENT IN USE OTHER THAN IT (ADP & TC) 31.10-31.3Z, 31.50-31.7Z 1756 IT (ADP & TC) EQUIPMENT IN USE 31.41, 31.47-31.49 1830 IT (ADP AND TC) SOFTWARE 31.43, 31.4D 6901 EXPENSE FROM TRANSFERS TO OTHER AGENCIES 31.90-31.9Z, 10-44 (EXCEPT FOR 31.10-31.7Z AND 32's) 1414 ADVANCES TO OTHERS BY NON-EXPENDITURE TRANSFER G GOVERNMENT - AND -

SAME AS A 31.10-31.7Z, 32's

B 3100

APPROPRIATED CAPITAL

|T-L|C-P|G-N|A-B|D-R|F-U|

													R F-U			
	GL			GL			A	TH   A	TH	TRN	APR	PR	G CST			UPDATED
TC#	DR	SUB	COST	CR S	UB COST	DESCRIPTION	s	RC   I	MG	TYP	CAT	FI	N   CAT	FD-GRP	OBJECT CLASS	ON
				3211		INVESTMENT IN CAPITAL ASSETS	I	-	- 1					I		
							I	-	- 1					I		
						- AND -	I	-	- 1					I		
							I	-	- 1					I		
С	4520					ALLOCATIONS TO OTHERS	I	-	- 1					SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM	I	-	- 1		X	x		I		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	I	-	- 1		X	x		I		
		BD				CATEGORY B APPORT DIRECT PROGRAM	I	-	- 1		X	x		I		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	I	-	- 1		X	x		I		
							I	-	- 1					I		
				4930		EXPENDED AUTHORITY REPORTED AGAINST TRANSFERS TO	I	-	- 1					I		
						OTHER AGENCIES	I	-	- 1					I		
				A	D	CATEGORY A APPORT DIRECT PROGRAM	I	-	- 1		X	x		I		
				A	R	CATEGORY A APPORT REIMBURSABLE PROGRAM	I	-	- 1		X	x		I		
				В	D	CATEGORY B APPORT DIRECT PROGRAM	I		I		X	x	1			
				В	R	CATEGORY B APPORT REIMBURSABLE PROGRAM	I		I		X	x	1			
							I	-	I					I		
														i		
102						EXERCISE OF OPTION TO PURCHASE UNDER A			!			!	!	1		11/01/88
						LEASE/PURCHASE AGREEMENT			!		  -	!	!	1		
_								-	- !		 		1			
А	1751					EQUIPMENT IN USE OTHER THAN IT (ADP & TC)			!		  -	1	1	000-599	MAJOR OC 31 (EXCEPT	
								-	- 1		 		1	900-999	31.40'S)	
	1756					IT (ADP & TC) EQUIPMENT IN USE		-	- 1		 		1	1	21 401g (FYGEDE 21 4D	
	1/36					II (ADP & IC) EQUIPMENT IN USE	l I	1	1		 	1	1	1	31.40'S (EXCEPT 31.4D, 31.43)	
								- 1			l I	1	1	1	31.43)	
	1830					IT (ADP AND TC) SOFTWARE		 			 	! !	1	! I	31.4D, 31.43	
	1030					II (ADF AND IC) SOFTMAN		 			 	! !	1	! I	31.45, 31.43	
				6101		OPERATING/PROGRAM EXPENSES					! 	! !	1	I		
				0101		or marring, recorder the means	' 	' 	i		ı I	' 	i	1		
						- AND -	i I	i	i		' 	' 	i	1		
									1		' 	i	1	I		
В	3100					APPROPRIATED CAPITAL	ı I	' 	' 		' 	i	i	030-599	SAME AS A	
_						-	' 	İ	i		I	í	i	910-999		
							İ	i	i	i	I	i	i			
				3211		INVESTMENT IN CAPITAL ASSETS	i	i	i	İ	I	İ	i	I		
							'					•	•	•		

March 21, 1997 HHS TRANSACTION CODES PAGE 106 |T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON \* NOTE: FOR PORTION OF CURRENT FISCAL YEAR LEASE PAYMENTS APPLIED TO PURCHASE PRICE. (SEE TC 121 TO RECORD PRIOR YEAR PORTION OF LEASE PAYMENTS.) 109 TO RECORD FORGIVENESS (CANCELLATION) OF ACCOUNTS 06/13/96 AND LOANS RECEIVABLE DUE TO OPERATION OF LAW, REGULATION, STATUTE, ETC. A 5302 INTEREST REVENUE EARNED - GENERAL/TRUST FUND 700-899 61.46 RECEIPTS 5901 700-899 MISCELLANEOUS REVENUE - GENERAL/TRUST FUND 61.1K RECEIPTS 7290 OTHER LOSSES 015-025 61.1K, 61.46 030-399 1341 INTEREST RECEIVABLE ON LOANS 015-025 61.46 G GOVERNMENT 030-399 N NON-GOVERNMENT | x | 1344 INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS 700-899 61.46 G GOVERNMENT N NON-GOVERNMENT 1351 LOANS RECEIVABLE - PRINCIPAL 015-025 61.1K 030-399 G GOVERNMENT N NON-GOVERNMENT 1353 GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE -700-899 61.1K PRINCIPAL G GOVERNMENT NON-GOVERNMENT N

- AND -

March 21, 1997 HHS TRANSACTION CODES PAGE 107

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	<b>a</b> .		a.											
	GL		GL			ATH   A								UPDATED
TC#	DR	SUB COST	CR SUB	COST DESCRIPTION	1:	SRC T	MG T	YPIC	CAT F	.IN	CAT	FD-GRP	OBJECT CLASS	ON
_	2011			THE STATE OF THE S								015 005	c1 1**	
В	3211			INVESTMENT IN CAPITAL ASSETS		- 1	- 1		- !			015-025	61.1K	
					!	!		- !	!	- !	!	030-399		
					!				!		. !			
			3320	NET RESULTS OF OPERATIONS	!				!					
					!				!					
				- AND -										
					I			ı	ı	١				
С	1319			ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE		١	ı		ı	- 1	١	000-599	61.1L	
		U		UNFUNDED	- 1	ı			- 1	- 1	х	900-999		
			1315	AUDIT DISALLOWANCES RECEIVABLE	- 1				- 1					
			N	NON-GOVERNMENT	- 1			x	- 1					
					- 1					- 1	-			
				- AND -	- 1	- 1			- 1	- 1				
					- 1				- 1	- [	- 1			
D	1349			ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE	- 1					- 1	- 1	700-899	61.1M	
		U		UNFUNDED	- 1				- 1	- [	x			
					- 1	- 1			- 1	- [	- 1			
			1344	INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS	- 1				- 1	- 1	- 1			
			N	NON-GOVERNMENT	- 1	- 1	-	x	- 1	- 1	١			
					- 1	- 1	ı	- 1	- 1	- 1	1			
				- AND -	i	Ĺ	İ	i	Ĺ	i	ĺ			
					i	i	i	i	i	i	i			
E	2990			OTHER LIABILITIES	i	i	i	i	i	i	i	700-899	61.1K, 61.46	
		G		GOVERNMENT	i	i	i	x	i	i	i			
		N		NON-GOVERNMENT	i	i	•	x	i	i	i			
		•			, 	i	' 	' 	ı İ	i	ı'			
			5990	CONTRA REVENUE - COLLECTED FOR OTHERS	i	i	i	i	i	i	i			
			G	GOVERNMENT	' 	i	' 	x	i		'			
			N	NON-GOVERNMENT	' 	i		x	i		'			
				Non Covered and I	' '		' 				' 			
					1	ı	'	'	ı	'	'			
10A				ACQUISITION OF ASSETS UNDER A CAPITAL LEASE	1	1	1	1		1	ı			11/01/88
IVA				MONOTOTION OF MODELO ONDER A CRETTAL BEAGE	 	1	1	 	1	- 1	 			11,01,00
7	1810			ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	1	 	 	 	 	- 1		000-599	31.AA, 32.60	
A	1010			WOORID OWNER CULITYH HEWSE WWN HEWSE-LOKCHWSE		l I	- 1	- 1	 	 		900-999	J1.AA, J2.00	
						- 1	-	- 1	- 1			300-339		
					ı	I	I	I	I	ı	I			

March	1 21, 1	1997				HHS TRANSACTION	CODE	S								PAGE 108
							T	-r c	-P C	3-N   2	A-B 1	)-R	F-U	l		
	GL			GL			A	TH   A	тн т	RN	APR	PRG	CST	l		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	s	RC T	MG   I	YP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
				2990		OTHER LIABILITIES		- [		- [		- 1				
								- [		- [		- 1				
						NOTE: PERIODIC LEASE PAUMENTS WILL BE OBLIGATED		-		- [	- 1	- 1				
						AND RECORDED IN USUAL MANNER. (DR TO ASSET, NOT	- 1			- 1		- 1		l		
						EXPENSE) THIS LIABILITY ACCOUNT INITIALLY RECORDED	- 1	- [		- 1	- 1	- 1				
						AT FULL ASSET ACQUISITION VALUE IS REDUCED EACH	- 1	- [		- 1	- 1	- 1				
						YEAR BY THE FOLLOWING, TC 10B.	- 1	- [		- 1	- 1	- 1				
10B						TO APPLY PERIODIC LEASE PAYMENT TO LIABILITY				-		I				11/01/88
						ESTABLISHED AT TIME OF ACQUISITION				-		I				
										-		I				
A	2990					OTHER LIABILITIES	- 1	-	-	- 1		I		000-599	31.AA, 32.60	
										-		I		900-999		
							- 1			- 1		- 1				
				1810		ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	- 1	-	-	- 1		I				
							- 1	-	-	- 1	-	I				
10C						UNFUNDED ACTUARIAL FECA LIABILITIES COMPUTED BY	ı	-	-	-		I				08/18/95
						DOL	I	-	-			I				
							ı	-	-	-		I				
A	7600					CHANGES IN ACTUARIAL LIABILITY	ı	-	-	-		I		000-599	61.59	
		N				NON-GOVERNMENT	ı	-	-	x		I		900-999		
		υ				UNFUNDED	I	-		-		I	X			
							ı	-	-	-		I				
				2690		OTHER ACTUARIAL LIABILITIES	ı	-	-	-		I				
				N		NON-GOVERNMENT	ı	-	-	x		I				
				U		UNFUNDED	ı	-	-	-		I	X			
							I	-	-			I				
							_									
10D						UNFUNDED FECA "CHARGEBACKS" RECEIVED FROM DOL								  -		08/18/95
A	6906					CURRENT-YEAR UNFUNDED FECA EXPENSE				_				000-599	61.59	
		G				GOVERNMENT				x				900-999		
		υ				UNFUNDED							х	  -		
	7401					PRIOR-YEAR UNFUNDED FECA EXPENSE				_ I		 			61.56	
		G				GOVERNMENT	I	I	I	x	I	ı		l		

March 21,	1997	HHS TRANSACTION CODES	PAGE	109	9
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						T-L C-P G-N A-B D-R F-U
	GL			GL		ATH ATH TRN APR PRG CST UPDATED
TC#	DR	SUB	COST	CR SUB	COST DESCRIPTION	SRC TMG TYP CAT FIN CAT  FD-GRP OBJECT CLASS ON
		U			UNFUNDED	
				2225	ACCRUED UNFUNDED FECA LIABILITY	
				G	GOVERNMENT	
				υ	UNFUNDED	

Mar Cr.	21, 1.	,,,			IIID IMMACIION	CODEL	,								FAGE 110
						T-	-r c	-P C	G-N	A-	B D-	R F-	ש		
	GL			GL		A.	TH   A	тн :	TRN	AP:	R   PF	RG   CS	T		UPDATED
TC#	DR	SUB C	COST	CR SUB	COST DESCRIPTION	SI	RC   TI	MG	TYP	CA	r FI	N CA	T FD-GRP	OBJECT CLASS	ON
111					TO RECORD ALLOWANCE FOR LOSS ON LOANS RECEIVABLE	- 1	1	- 1		I	ı	1	1		09/29/95
					(UNFUNDED)	İ	i	i		İ	i	i	İ		
						i	i	i		İ	i	i	İ		
					* (ESTIMATED UNCOLLECTIBLE IN ACCOUNTS 1351, 1353,	· i	i	i		i	i	i	i		
					1355 AND 1357 FOR NON-GOVERNMENT DEBTORS) *	i	i	i		i	i	i	i		
						i	i	i		i	i	i	i		
A	6903				BAD DEBT EXPENSE - UNFUNDED	i	i	i		i I	i	i	015-025	61.57	
		G			GOVERNMENT	i	i	i	x	i i	i	i	030-399		
		N			NON-GOVERNMENT	'	' 		x	! !			700-899		
		14			NON-GOVERNMENT	! !	' '	, ,	Λ	 			1 700-053		
				1359	ALLOWANCE FOR LOSS ON LOANS RECEIVABLE		1			 	1		l I		
							- 1	- 1		 	1		· 1		
				υ	UNFUNDED			!				X	·		
						!	!	!		!		!			
					- AND -							- 1	1		
								- 1		1		- 1	1		
В	3211				INVESTMENT IN CAPITAL ASSETS	l	ı	١		ı	ı	ı	015-025		
							ı	ı		l		ı	030-399	1	
								-				-	1		
				3320	NET RESULTS OF OPERATIONS		-	- 1		l		-	1		
							-	- 1			-		1		
					- AND -	- 1		- 1				-	1		
								- [				- [	1		
С	4220				REIMBURSABLE ORDERS ACCEPTED			- 1			1	- [	1		
						- 1		- 1				-	1		
				4230	UNFILLED CUSTOMER ORDERS - UNOBLIGATED		-	- 1			1	- [	SAME AS	B SAME AS A	
							-	- 1		I	1	1	1		
					- AND -	1	1	- 1		I	1	1	1		
						İ	i	i		İ	İ	Ĺ	İ		
D	2990				OTHER LIABILITIES	İ	i	i		İ	İ	Ĺ	700-899	61.57	
		G			GOVERNMENT	i	i	i	x	İ	i	i	İ		
		N			NON-GOVERNMENT	i	i	i	x	i	i	i	i		
						i	i	i			i	i	i		
				6190	CONTRA BAD DEBTS EXPENSE - INCURRED FOR OTHERS	i	i	i		i I	i	i	i		
				G	GOVERNMENT	i	i	i	х	I	i	i	i		
				N	NON-GOVERNMENT	ı I	İ		x	i I	i	i	i		
						' 	' 	' 		i I	i	i	i		
					NOTE: SEE TC 136 FOR ACCRUAL OF ESTIMATED	 	ı	1		i I	' 	' 	1		
						 	1	I I		l I	1	1	1		
					REIMBURSEMENT EARNED FOR LOAN REPAYMENT.	ı	ı	ı		ı	ı	ı	I		

March 21, 1997 HHS TRANSACTION CODES |T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 112 TO RECORD ALLOWANCE FOR LOSS ON ACCRUED INTEREST 06/13/96 RECEIVABLE (UNFUNDED) \* (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS 1341, 1343, 1344, 134A, 134B, 134C, 134D, 134E, AND 134F) \* A 6903 BAD DEBT EXPENSE - UNFUNDED 015-029 61.57 G GOVERNMENT 100-199 N NON-GOVERNMENT 700-899 1349 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE υ UNFUNDED - AND -B 4220 REIMBURSABLE ORDERS ACCEPTED 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED 015-029 SAME AS A 100-199 C 2990 OTHER LIABILITIES 700-899 61.57 G GOVERNMENT N NON-GOVERNMENT 6190 CONTRA BAD DEBTS EXPENSE - INCURRED FOR OTHERS G GOVERNMENT N NON-GOVERNMENT NOTE: ALSO SEE TC 139 FOR THE ACCRUAL OF INTEREST. 113 TO WRITE OFF UNCOLLECTIBLE ACCOUNTS RECEIVABLE -09/29/95 (NON-GOVERNMENT) (UNFUNDED) A 1319 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE υ UNFUNDED

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						<b>T</b> -1	r c-	P G-	-N   2	4-B	D-F	F-	· <b>υ</b>			
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TC#	DR SUE	3 COST	CR SUB	COST	DESCRIPTION	SRC	C   TM	G   TY	TP   C	CAT	FIN	I CA	T   FD-GR	P	OBJECT CLASS	ON
	3100				APPROPRIATED CAPITAL				- 1			1	000-		26.20, 26.40,	
									- 1				900-	999	26.5A-26.5Z, 26.70,	
						ı		ı	ı	I			I		26.90, 31.10-31.80,	
						ı		ı	١	I			I		31.AA, 32'S	
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			1311		ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED	ı		ı	١	I			000-		61.5A	
			N		NON-GOVERNMENT	ı		3	۲	I			900-	999		
													1			
			1312		REFUNDS RECEIVABLE								000-		61.5B	
			N		NON-GOVERNMENT	ı		3	ζ	I			900-	999		
						ı		ı	١	I			I			
			1313		GENERAL/TRUST FUND RECEIPTS RECEIVABLE	ı		ı	١	I			700-	899	61.5C	
			N		NON-GOVERNMENT	ı		3	۲	I			I			
						ı		ı	ı	I			I			
			1315		AUDIT DISALLOWANCES RECEIVABLE	ı		ı	ı	I			000-	599	61.53	
			N		NON-GOVERNMENT	I		3	۱ ۲	I			700-			
						I		ı	-	I			900-	999		
						I		ı	I				I			
					NOTE: WHEN AMOUNTS WRITTEN OFF FOR REFUNDS	I		ı	-				I			
					RECEIVABLE PERTAIN TO CAPITAL ASSETS, THE	I			-				I			
					WRITE-OFF IS TO 3100 TO CANCEL THE 3100	I		-	-	- 1			I			
					ESTABLISHED IN TC 330 WHEN IT WAS ASSUMED	I		-	-	- 1			I			
					COLLECTION WOULD BE MADE. WRITE-OFF OF EXPENSE	I		-	-	- 1			I			
					ITEMS SHOULD BE TO 1319.	I		-	-	- 1			I			
						I		-	-	- 1			I			
					NOTE: WHERE DOCUMENT RECORD CAN ONLY BE ACCESSED	I			-	- 1			1			
					BY INITIAL OBJECT CLASS CODE, THAT CODE CAN BE	I			-	- 1			1			
					USED IN LIEU OF THE 61 CODE UNTIL THE SYSTEM CAN	I			-				1			
					PROVIDE FOR A SECONDARY OBJECT CLASS CODE.			I	-	I		1	I			
																00/07/00
114					TO WRITE-OFF UNCOLLECTIBLE LOANS (NON-GOVERNMENT)					- 1		1	1			02/27/92
_	1250				NIJOWANGE BOD LOGG ON LOANS PESSENDER			1	-			1	I			
A	1359				ALLOWANCE FOR LOSS ON LOANS RECEIVABLE	l	1			!			 			
	υ				UNFUNDED	l	1			!		X	.			
			1255		TOTAL DESIGNATION OF THE PROPERTY OF THE PROPE	l	1			!		1			61 50	
			1351		LOANS RECEIVABLE - PRINCIPAL		1		- 1	!		1	015-		61.58	
			N		NON-GOVERNMENT	I	I	3	۲	I		I	030-	199		

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 1353 GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE -700-899 61.5C PRINCIPAL N NON-GOVERNMENT | x | 1355 LOANS RECEIVABLE - GUARANTEED/PLEDGED - PRINCIPAL 015-025 61.5E N NON-GOVERNMENT 030-199 1357 LOANS RECEIVABLE - DEFAULTED - PRINCIPAL 015-025 61.5D 030-199 N NON-GOVERNMENT 700-899 61.5F 118 TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST 06/13/96 A 1349 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE υ UNFUNDED 1341 INTEREST RECEIVABLE ON LOANS 015-029 61.5H, 61.5L, 61.5M N NON-GOVERNMENT 1343 INTEREST RECEIVABLE ON INVESTMENTS 000-599 61.5P N NON-GOVERNMENT 900-999 1344 INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS 700-899 61.5K, 61.5G NON-GOVERNMENT | x | N 119 AMORTIZATION OF DEFERRED CHARGES TO EXPENSE 07/31/96 A 6101 OPERATING/PROGRAM EXPENSES 000-599 61.52 GD GOVERNMENT - DIRECT PROGRAM | x | | x | 900-999 GR GOVERNMENT - REIMBURSABLE PROGRAM NON-GOVERNMENT - DIRECT PROGRAM ND NR NON-GOVERNMENT - REIMBURSABLE PROGRAM 1450 PREPAYMENTS

March	1 21, 1	1997					HHS TRANSACT	ON CODES	3								PAGE 114
								T-	-r c-	P G	-N   A-	-B D	-R F	ש-י			
	GL			GL				A	гн   ат	H T1	RN   Al	PR   PI	RG   C	ST			UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SI	RC   TM	IG   T	YP   C	AT   F	IN C	AT	FD-GRP	OBJECT CLASS	ON
					G		GOVERNMENT	1		:	x	-	-				
					N		NON-GOVERNMENT	- 1		:	x	- 1			l		
								1	-	1	- [	- 1	-	ı			
							- AND -	1		1	- 1	- 1	-	ı			
								1	1	ı	1	1	-	ı			
							* FOR THE AMOUNT OF DIRECT EXPENSE IN A *	1	1	ı	1	1	-	ı			
								1	1	ı	- 1	- 1	1	ı			
В	3100						APPROPRIATED CAPITAL	i	i	İ	i	i	i	ĺ	030-599	SAME AS A	
								i	i	i	i	i	i	i	910-999		
								i	i	i	i	i	i	i			
				570	0		APPROPRIATED CAPITAL USED	i	i	i	i	i	i	i	i İ		
								i	i	i	i	i	i	i	! 		
							NOTE: THIS TC IS ALSO USED IN CONJUNCTION WITH TC	i	i	i	i	i	i	ľ	! 		
							338 WHICH DEFERS A COST PREVIOUSLY CHARGED TO	i	i	i	i	i	i	ľ	! 		
							EXPENSE.						1		l 		
							EAFERDE.	'	'	1	1	- 1	'				
11A							TO RECORD ALLOWANCE FOR LOSS ON INTEREST,	1	1						ı		06/13/96
IIA							PENALTIES AND ADMINISTRATIVE COSTS RECEIVABLE OF	, ! ,	1	1	- 1		1		! !		00/13/90
								' !					- 1		ļ i		
							DELINQUENT ACCOUNTS AND LOANS RECEIVABLE	- 1				!					
							(UNFUNDED)	!	-		!	!		- 1	1		
							. /	!	-		!	!		- 1	1		
							* (ESTIMATE OF UNCOLLECTIBLE IN ACCOUNTS		!	!	!	!		- !	<u> </u>		
							134A-134F) *	!	!	!	!	!	!				
								!	!		!	- !					
A	6903						BAD DEBT EXPENSE - UNFUNDED	1			- 1	-		١	700-899	61.57	
		G					GOVERNMENT	I	ı	:	x	ı	ı				
		N					NON-GOVERNMENT	I	ı	:	x	ı	ı	١			
								I			ı	ı	-	I			
				134	9		ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE	I			ı	ı					
					U		UNFUNDED	I			ı	ı		x			
								I		-	-	-	- 1	ı			
							- AND -	I		-	-	-	-	١			
								- 1		-	-	-	-				
В	2990						OTHER LIABILITIES	1			-	-	- [		700-899	SAME AS A	
		G					GOVERNMENT	1		:	x	- 1	- [	-			
		N					NON-GOVERNMENT	1		:	x	-	-	١			
								1		-	-	-	- [	١			

HHS TRANSACTION CODES March 21, 1997 PAGE 115 |T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 6190 CONTRA BAD DEBTS EXPENSE - INCURRED FOR OTHERS G GOVERNMENT | x | N NON-GOVERNMENT | X | 11C TO RECORD ALLOWANCE FOR LOSS ON ACQUIRED 02/26/92 COLLATERAL (UNFUNDED) A 7211 LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF 015-025 ASSET 100-199 NOTE: THIS IS CHARGED DIRECTLY TO LOSS ACCOUNT VERSUS EXPENSE ON THE ASSUMPTION THAT COLLATERAL WILL BE CONVERTED TO CASH AS SOON AS POSSIBLE. COLLATERAL IS NOT CONSIDERED A PART OF THE EQUITY ACCOUNT. 120 AMORTIZATION OF PREPAID EXPENSES UPON RECEIPT OF 09/25/96 GOODS A 6101 OPERATING/PROGRAM EXPENSES 000-599 APPLICABLE OC 900-999 1450 PREPAYMENTS G GOVERNMENT N NON-GOVERNMENT - ALSO -B 4802 UNDELIVERED ORDERS - PAID SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x BD CATEGORY B APPORT. - DIRECT PROGRAM CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR 4902 EXPENDED AUTHORITY - PAID

| | x | x |

CATEGORY A APPORT. - DIRECT PROGRAM

AD

TC#	GL DR	SUB	COST	GL CR	SUB	COST	DESCRIPTION	A	-L C TH A RC T	тн т	'RN	APR	PRO	: csi		OBJECT CLASS	UPDATED ON
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	1	ı	Ι	ı	x	x	I	I		
					BD		CATEGORY B APPORT DIRECT PROGRAM	1	-	-	- 1	x	x		1		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1	- [	- [	- 1	x	x		1		
								1	I	-	- 1		l	1	1		
121							EXERCISE OF OPTION TO PURCHASE UNDER A	I	ı	ı	ı		I	I	I		09/23/92
							LEASE/PURCHASE AGREEMENT	I	-	-	- 1		l	1	1		
								I		-	- 1		l		1		
A	1751						EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	1	-	-	- 1		l		000-599	MAJOR OC 31 (EXCEPT	
								- 1					l		900-999	31.40s)	
											- 1		l		I		
	1756						IT (ADP & TC) EQUIPMENT IN USE			- [	-		l		1	31.40s (EXCEPT 31.4D,	
										- [	- 1		l		1	31.43)	
								- 1			- 1		l		1		
	1830						IT (ADP AND TC) SOFTWARE	- 1			- 1		l		1	31.4D, 31.43	
											- 1		l				
				7400	)		PRIOR PERIOD ADJUSTMENTS				- 1		l				
											- 1		l		1		
							- AND -		- [		- 1		l		1		
											- 1		l		1		
В	3310						CUMULATIVE RESULTS OF OPERATIONS				- 1		l		030-599	SAME AS A	
											- 1		l		910-999		
													l		I		
				3211	L		INVESTMENT IN CAPITAL ASSETS						l		I		
											-				1		
							NOTE: FOR PORTION OF PRIOR FISCAL YEAR LEASE			-	-		l		1		
							PAYMENT APPLIED TO PURCHASE PRICE IN A. (TC 102			-	-		l		1		
							FOR PORTION OF CURRENT FISCAL YEAR LEASE PAYMENT	I		-			l		1		
							APPLIED TO PURCHASE PRICE.)	I	-		-		l		1		
								I	-	-	I		l	I	1		
							NOTE: IN B, THIS ENTRY DIFFERS FROM THE NORMAL	I	I	- 1	I			1	1		
							PURCHASE OF FIXED ASSET WHERE INVESTMENT IS MOVED	I	I	-	I				1		
							FROM APPROPRIATED CAPITAL TO INVESTMENTS - THIS	1							1		
							PORTION COMING FROM PRIOR YEAR'S FINANCING OF								1		
							LEASE EXPENSE.	I	I	ı	I		l	I	1		

March	21, 19	97				HHS TRANSACTIO	N CODES	S								PAGE 117
							T-	-r c-	-P G	-N   Z	А-в	D-R	F-U	l		
	GL			GL			A.	TH A7	гн   т	RN	APR	PRG	CST			UPDATED
TC#	DR	SUB (	COST	CR SUB	COST	DESCRIPTION	sı	RC   TI	MG   T	YP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
122						RECORD FINANCIAL ACCOUNTABILITY FOR PROPERTY		ı			I					09/30/92
						(FEDERAL TITLE) IN CUSTODY OF OTHERS		-			I		l	l		
								-	-	- 1	١					
A	1754					FEDERAL PROPERTY IN CUSTODY OF CONTRACTORS		-	-	- 1	١			000-599	61.13	
								-		- 1	I		l	900-999		
								-		- 1	I		l	l		
	1755					FEDERAL PROPERTY IN CUSTODY OF GRANTEES		- 1			I				61.14	
													l	l		
				3212		FEDERAL PROPERTY IN CUSTODY OF OTHERS		- 1			I					
										-	- 1		l	l		
						NOTE: THIS ENTRY IS MADE BASED UPON REPORTS FROM				-	- 1		l	l		
						GRANTEES/CONTRACTORS FOR EQUIPMENT PURCHASED WITH		- 1		- 1	١					
						GRANT/CONTRACT FUNDS THAT IS TO REVERT TO HHS		- 1		- 1	١					
						OWNERSHIP. UPON RETURN, REVERSE THIS ENTRY AND		- 1		- 1	١					
						RECLASSIFY AS DONATED PROPERTY		- 1		- 1	١					
126						TO RECORD LOANS RECEIVABLE (COLLECTIONS TO BE		- 1		- 1	١					09/29/95
						DEPOSITED TO MISCELLANEOUS RECEIPTS)		- 1		- 1	١					
								- 1			١					
A	1353					GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE -		- 1					l	700-899	33.21-33.2Z	
						PRINCIPAL		- 1		- [	- 1					
		G				GOVERNMENT		- 1		x	- 1					
		N				NON-GOVERNMENT				x	- 1		l	l		
										- [	- 1		l	l		
				5901		MISCELLANEOUS REVENUE - GENERAL/TRUST FUND				- [	١					
						RECEIPTS				- [	١					
				G		GOVERNMENT	- 1	- 1	:	х			l	I		
				N		NON-GOVERNMENT	1	- 1	:	x	١					
							1	- 1		- 1	١					
						- AND -		- 1	-	- [	١		l	l		
							1	- 1		- 1	١					
В	5990					CONTRA REVENUE - COLLECTED FOR OTHERS	-		-	- 1	١			700-899	SAME AS A	
		G				GOVERNMENT	- 1			x	ı			l		
		N				NON-GOVERNMENT	1	-		x	ı					
							- 1	-	1	- 1	ı			l		
				2990		OTHER LIABILITIES	- 1	-	1	- 1	ı			l		
				G		GOVERNMENT	- 1	-	:	х	ı			l		
				N		NON-GOVERNMENT	ı	1	1 :	x	ĺ			l		
										,						

|T-L|C-P|G-N|A-B|D-R|F-U|

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	GL			GL				•			•			•	G CS	•		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	s	RC	TMC	F TY	(P	CAT	FI	I CA	r  FD-GRP	OBJECT CLASS	ON
								-	- 1					l		I		
							NOTE: AGENCIES FUNDING SUCH LOAN PROGRAM		- 1			-		l		I		
							ACTIVITIES THROUGH PMS MUST PROVIDE THE CAN(S)	-	- 1			-		l		1		
							APPLICABLE TO THE APPROPRIATE RECEIPT ACCOUNT(S)	-	- 1			-		l		1		
							TO PMS (BY MEMO). SUCH CAN(S) WILL BE USED BY PMS		- 1			-		l		1		
							WHEN GENERATING FLOWBACK TAPE RECORDS FOR ACCRUAL		- 1			-		l		1		
							DATA TO THE FUNDING AGENCIES. SIMILAR		- 1			- [		l		1		
							IDENTIFICATIONS MUST BE MADE WITHIN AND AGENCY		- 1			- [		l		1		
							SYSTEM WHEN APPROPRIATE. FOLLOWING CONVERSION OF	-	- 1		1					1		
							GENERAL/TRUST FUND TO MULTI-YR ACCOUNT, IT WILL BE	-	- 1			- [		l		1		
							NECESSARY TO NOTIFY PMS OF THE CHANGED CANS FOR	-	- 1		1	- [		l		1		
							OUTSTANDING LOANS.		- 1			-		l		1		
								-	- 1		1	-		l	1	1		
							NOTE: ACCOUNT 1353 WILL BE USED ONLY UNTIL LOANS	-	- 1		1	-		l	1	1		
							ARE CONVERTED TO MULTI-YEAR ACCOUNTS.	-	- 1		1	-		l	1	1		
128							TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST,	-	- 1		1	-		l	1	1		06/14/96
							PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT	-	- 1		1	-		l	1	1		
							ACCOUNTS RECEIVABLE	-	- 1		Ι	-		l	1	1		
								1	١		Ι	-		I	I	1		
A	1349						ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE	1	١		Ι	-		I	I	700-899		
		υ					UNFUNDED	1	- 1		ı	1		I	x	1		
								1	- 1		ı	1		I	1	1		
				13	4A		INTEREST RECEIVABLE ON DELINQUENT ACCOUNTS	1	- 1		ı	1		I	1	1	61.5Q	
					N		NON-GOVERNMENT	Ĺ	i		2	١ ٢		l	İ	Ì		
								Ĺ	i		İ	İ		l	İ	Ì		
				13	4C		PENALTY RECEIVABLE ON DELINQUENT ACCOUNTS	Ĺ	i		İ	İ		l	İ	Ì	61.5R	
					N		NON-GOVERNMENT	Ĺ	i		3	١ ٢		l	İ	Ì		
								i	i		i	i		I	i	i		
				13	4E		ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT	i	i		i	i		I	i	i	61.58	
							ACCOUNTS	i	i		i	i		I	i	i		
					N		NON-GOVERNMENT	i	i		3	[ ]		I	i	i		
								i	i		i	i		I	i	İ		
							NOTE: ALSO SEE TC 118 AND 129 FOR WRITE-OFF OF	i	i		i	i		I	i	İ		
							OTHER ACCRUED INTEREST ON ACCOUNTS.	i	i		i	i		I	i	i		
												•				•		
129							TO WRITE-OFF UNCOLLECTIBLE ACCRUED INTEREST,	1	ı		ı	ı		ı	ı	1		06/14/96
								'	'		'	'			'	•		,,

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON PENALTIES AND ADMINISTRATIVE COSTS ON DELINQUENT LOANS RECEIVABLE A 1349 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE 700-899 υ UNFUNDED 134B INTEREST RECEIVABLE ON DELINQUENT LOANS 61.5Q N NON-GOVERNMENT 134D PENALTY RECEIVABLE ON DELINQUENT LOANS 61.5R NON-GOVERNMENT N 134F ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT 61.5S LOANS N NON-GOVERNMENT NOTE: ALSO SEE TC'S 118 AND 128 FOR WRITE-OFF OF OTHER ACCRUED INTEREST ON ACCOUNTS. 12A TO RECLASSIFY PORTION OF LOANS RECEIVABLE AS 06/04/96 CURRENT RECEIVABLE A 135A LOANS RECEIVABLE - CURRENT 000-399 81.91 G GOVERNMENT 700-899 N NON-GOVERNMENT 1351 LOANS RECEIVABLE - PRINCIPAL 000-399 1353 GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE -700-899 PRINCIPAL NOTE: IN CALCULATING THE CURRENT YEAR PORTION (1362), PRINCIPAL ACCOUNTS MUST BE OFFSET BY COLLECTION ACCOUNTS. NOTE: THESE ESTIMATED CURRENT YEAR COLLECTIONS, ONLY AT THE END OF THE FOURTH QUARTER, SHOULD BE INCLUDED AS ESTIMATED REIMBURSEMENTS (TC-006) FOR

THE NEW FISCAL YEAR.

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|T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 06/04/96 12B RECLASSIFY PORTION OF LOANS RECEIVABLE-GUARANTEED/PLEDGED AS CURRENT RECEIVABLE A 135A LOANS RECEIVABLE - CURRENT 000-399 81.91 G GOVERNMENT N NON-GOVERNMENT 1355 LOANS RECEIVABLE - GUARANTEED/PLEDGED - PRINCIPAL NOTE: SEE NOTES ON TC 12A 12C RECLASSIFY PORTION OF LOANS RECEIVABLE - DEFAULTED 06/04/96 AS CURRENT RECEIVABLE A 135A LOANS RECEIVABLE - CURRENT 81.91 1357 LOANS RECEIVABLE - DEFAULTED - PRINCIPAL NOTE: SEE NOTES ON TC 12A. 12D TRANSFER LOANS RECEIVABLE AND ACCRUED INTEREST 06/14/96 BETWEEN MULTI-YEAR ACCOUNTS A 1341 INTEREST RECEIVABLE ON LOANS 61.42 1351 LOANS RECEIVABLE - PRINCIPAL 33.2G G GOVERNMENT NON-GOVERNMENT N 3211 INVESTMENT IN CAPITAL ASSETS 33.2G 7400 PRIOR PERIOD ADJUSTMENTS 61.42

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON NOTE: INITIAL TRANSFERS WILL BE FROM RECEIPT ACCOUNTS TO A MULTI-YEAR ACCOUNT. THEREAFTER, ANNUAL TRANSFERS WILL BE FROM ONE MULTI-YEAR ACCOUNT TO THE NEW MULTI-YEAR ACCOUNT. (SEE ALSO TC 126(R).) NOTE: THIS ENTRY MUST BE DONE IN CONJUNCTION WITH TC 126(R) AND 139(R) OR 12D(R). AFTER THE TRANSFER IS MADE, TC 126 SHOULD NO LONGER BE USED (FOR IMN RANGES 700-899). 130 TO RECORD SALES AND INCOME FINANCED BY ADVANCES 11/01/88 THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE OBLIGATION/ EXPENDITURE TRANSACTIONS ON REIMBURSABLE ITEMS A 2312 ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE 61.61, 61.62, 61.69 400-499 TRANSFER 960-999 G GOVERNMENT 5100 REVENUE FROM GOODS SOLD 61.61 G GOVERNMENT N NON-GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED 61.62 GOVERNMENT G N NON-GOVERNMENT 5903 REVENUE - ALL OTHER SOURCES 61.69 G GOVERNMENT N NON-GOVERNMENT - AND -B 2313 ADVANCES - ALL OTHER 000-399 61.61, 61.62, 61.69 GOVERNMENT 500-599 G | X | N NON-GOVERNMENT | x | 900-959

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TC#	DF	R	SUB	COST	CR	ເ ຮັບ	B COS	ST DESCRIPTION		SR	с тм	G T	YP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
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					51	00		REVENUE FROM GOODS SOLD			1	-		- 1	- 1		I	61.61	
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					52	200		REVENUE FROM SERVICES PROVIDED				-	- [	- 1	- 1		l	61.62	
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	C 42	250						REIMBURSEMENTS AND OTHER INCOME EARNED				-	- [	- 1	- 1		SAME AS A	SAME AS A	
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					42	230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED				-	- [	- 1	- 1		l		
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132								TO RECORD BILLED REIMBURSABLE SALES AND IN	NCOME.			-	- [	- 1	- 1		l		11/01/88
								THAT HAVE NOT BEEN PREVIOUSLY RECORDED WIT	TH THE			-	- [	- 1	- 1		l		
								OBLIGATION/EXPENDITURE TRANSACTIONS						- 1	- 1		l		
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	A 13	311						ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILI	LED					- 1	- 1		000-599		
			G					GOVERNMENT					x	- 1	- 1		900-999		
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					51	100		REVENUE FROM GOODS SOLD			1			- 1	- 1		l	61.61 61.62	
						G		GOVERNMENT					x	- 1	- 1		l		
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					59	03		REVENUE - ALL OTHER SOURCES			1			- 1	- 1		l	61.69	

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TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SI	RC   TI	MG   T	YP C	AT   E	'IN	CAT	FD-GRP	OBJECT CLASS	ON
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В	4250						REIMBURSEMENTS AND OTHER INCOME EARNED	i	i	i	i	i	i	i	SAME AS A	SAME AS A	
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				4230	)		UNFILLED CUSTOMER ORDERS - UNOBLIGATED	i	i	i	i	i	i	i			
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133							SALE OF SCRAP MATERIAL AND OTHER REIMBURSABLES -	1	ı	ı	ı	1	1	ı			09/29/95
133							GENERAL/TRUST FUND RECEIPTS		1	' 	1	, ,	' 	' '			03/ 23/ 33
							CENERAL, INCOL LOND RECEILLE		1	' 	1	, ,	' 	' '			
7	1313						GENERAL/TRUST FUND RECEIPTS RECEIVABLE						1	, ,	700-899	61.65, 61.77	
Α.	1313	G					GOVERNMENT				x		1	, ,	700-833	01.03, 01.77	
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		N					NON-GOVERNIEN I			- 1	^   		1	, ,			
				5901			MISCELLANEOUS REVENUE - GENERAL/TRUST FUND					1	1	, ,			
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В	5990	_					CONTRA REVENUE - COLLECTED FOR OTHERS	!			- I	-	- 1		700-899	SAME AS A	
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				2990			OTHER LIABILITIES	l i			 						
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134							TO RECORD UNBILLED REIMBURSABLE SALES AND INCOME	l									11/01/88
							THAT HAVE NOT BEEN PREVIOUSLY RECORDED WITH THE	 				1		١			
							OBLIGATION/EXPENDITURE TRANSACTION	 									
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March 21, 1997

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				4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED	i	i		l	i	İ	Ĺ	ĺ			
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						NOTE: WHEN READY TO BILL, THE A ENTRY MUST BE	i	i		İ	i	i	i	i			
						REVERSED AND RERECORDED BY TC 132.	i	Ĺ		l	i	İ	Ĺ	ĺ			
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135						TO DISTRIBUTE UNBILLED CHARGES TO BILLED	1	- 1		I	ı	1	-	ı			11/01/88
						RECEIVABLES	1	- 1		I	ı	-	-	ı			
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2	1311	1				ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED	1	- 1		I	ı	-	-	ı	000-399		
		G				GOVERNMENT	1	- 1		x	ı	-	-	ı	900-959		
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				5100		REVENUE FROM GOODS SOLD	1	- [		I	Ι	-	- 1	- 1		61.61	
				G		GOVERNMENT	1	- 1		x	1	-		١			
				N		NON-GOVERNMENT	1	- 1		x	1	-		- 1			
							1	- 1			1	- [		- 1			
				5200		REVENUE FROM SERVICES PROVIDED	1	- 1			1	- [		- 1		61.62	
				G		GOVERNMENT	1	- 1		x	1	- [		- 1			

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON N NON-GOVERNMENT | x | | - AND -B 5100 REVENUE FROM GOODS SOLD SAME AS A SAME AS A N NON-GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED NON-GOVERNMENT N 1314 ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED NOTE: THE "A" ENTRY RECLASSIFIES THE SALE INITIALLY RECORDED AS AS AN UNBILLED TRANSACTION WHEN LINKED WITH THE REIMBURSABLE EXPENDITURE (CUSTOMER NOT THEN IDENTIFIED BUT RECORDED AS NON-GOVERNMENT). 136 ACCRUE IN BUDGETARY ACCOUNTS THE QUARTERLY AMOUNT 11/01/88 OF LOAN REPAYMENTS DUE (1/4 OF ANNUAL ESTIMATED LOAN COLLECTIONS) A 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED 015-025 61.63 030-399 4220 REIMBURSABLE ORDERS ACCEPTED 138 ACCRUAL OF INSURANCE PREMIUMS 11/01/88 A 1317 INSURANCE PREMIUMS RECEIVABLE 015-029 61.4X N NON-GOVERNMENT 5500 INSURANCE AND GUARANTEE PREMIUM REVENUE N NON-GOVERNMENT - AND -

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	GL			GL			ATH ATH TRN APR PRG				RG   C	ST			UPDATED	
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	s	RC   TI	MG   T	YP   C	AT   F	'IN C	AT	FD-GRP	OBJECT CLASS	ON
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				4220		REIMBURSABLE ORDERS ACCEPTED	- 1	- 1					I			
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						NOTE: SEE ALSO TC 227 FOR COLLECTION OF PREMIUM.	- 1	- 1					I			
139						ACCRUED INTEREST EARNED ON RECEIVABLES AND LOANS	- 1	- 1					I			06/17/96
							- 1		-	- [	- 1	- [	I			
A	1341					INTEREST RECEIVABLE ON LOANS	- 1		-	- [	- 1	- [	I	015-029	61.42, 61.43, 61.4C	
		G				GOVERNMENT	- 1		:	x	- 1	- [	I			
		N				NON-GOVERNMENT	- 1		:	x	- 1	- [	I			
							- 1		-	-		- [	- 1			
	1344					INTEREST RECEIVABLE ON GENERAL/TRUST FUND RECEIPTS	- 1	- 1	-	-	- 1	- 1	١	700-899	61.45, 61,48, 61.49,	
		G				GOVERNMENT	- 1	- 1	:	x	- 1	- 1	١		61.4W	
		N				NON-GOVERNMENT	- 1	- 1	:	x	- 1	- 1	١			
							- 1	- 1	ı	1	-	-	١			
				1319		ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE	- 1	- 1	ı	1	-	-	١	700-899	61.49	
				υ		UNFUNDED	- 1	- 1	ı	1	-	-	x			
							- 1	- 1	1	1	- 1	- 1	ı			
				5301		INTEREST REVENUE EARNED - RETAINED BY AGENCY	i	i	i	Ĺ	İ	i	i	015-029	61.42, 61.43, 61.4C	
				G		GOVERNMENT	i	i	1:	x	İ	i	i			
				N		NON-GOVERNMENT	i	i	1:	x	İ	i	i			
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				5302		INTEREST REVENUE EARNED - GENERAL/TRUST FUND	i	i	i	Ĺ	İ	i	i	700-899	61.45, 61.48, 61.4W	
						RECEIPTS	i	i	i	Ĺ	İ	i	i			
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В	4230					UNFILLED CUSTOMER ORDERS - UNOBLIGATED	İ	İ	Ī	İ	Ī	İ	į	015-029	61.42, 61.43, 61.4C	
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				4220		REIMBURSABLE ORDERS ACCEPTED	i	i	i	i	i	i	i			
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March	h 21, 1997						HHS TRANSACTION	1 CODES	3								PAGE 127
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	GL			GL			ATH ATH TRN APR PRG CST				l		UPDATED				
TC#	DR	SUI	B COST	CR	SUB	COST	DESCRIPTION	SRC TMG TYP CAT FIN CF			AT	FD-GRP	OBJECT CLASS	ON			
С	5990						CONTRA REVENUE - COLLECTED FOR OTHERS	- 1		-	-				700-899	61.45, 61.48, 61.4W	
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									I	-	-			ı			
							NOTE: IN "A", INTEREST ACCRUED ON ANTICIPATED		I	-	-			ı			
							RECOVERY OF AUDIT DISALLOWANCES IS TO BE RECORDED		I	-	-			ı			
							FULLY AGAINST THE ALLOWANCE FOR LOSS (61.49)	- 1	-					I			
							RATHER THAN TAKEN INTO INCOME. WHEN THE AUDIT		I	-	-			ı			
							DISALLOWANCE APPEAL IS RESOLVED OR WAIVED, THE		I	-	-			ı			
							ACCRUED INTEREST SHOULD BE REMOVED FROM THE	- 1	-	-				١			
							ALLOWANCE FOR LOSS (TC 139(R), 61.49) AND		I	-	-			ı			
							REENTERED AS INCOME AS COMPUTED ON THE UNRESOLVED		I	-	-			ı			
							AUDIT DISALLOWANCE AMOUNT (TC 139, 61.48).	- 1	-	-				١			
								- 1	-					I			
							NOTE: THE ENTRY IN "B" ASSUMES THAT INTEREST ON	- 1	-					I			
							TRUST FUND INTEREST WILL REVERT TO MISCELLANEOUS	- 1	-					I			
							RECEIPTS.	- 1	-					I			
13A							TO RECLASSIFY ACCOUNTS RECEIVABLE AS NON-CURRENT	- 1	I								11/01/88
							RECEIVABLE	- 1	I								
								- 1	I								
A	1318						ACCOUNTS RECEIVABLE - NON-CURRENT	- 1	I								
		G					GOVERNMENT	- 1	I	:	x						
		N					NON-GOVERNMENT	- 1	I	:	x						
								- 1	I								
				131	L		ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED	- 1	I						000-599	81.91	
					G		GOVERNMENT	- 1	I	:	x				900-999		
					N		NON-GOVERNMENT	I	I	:	x			١			
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				131			GENERAL/TRUST FUND RECEIPTS RECEIVABLE	I	-	ı	-				700-899		
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HHS TRANSACTION CODES PAGE 128 March 21, 1997 |T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON TO RECLASSIFY ACCOUNTS RECEIVABLE AS NON-CURRENT 11/01/88 13B RECEIVABLE (AUDIT DISALLOWANCE) A 1318 ACCOUNTS RECEIVABLE - NON-CURRENT 81.91 000-599 N NON-GOVERNMENT 700-899 900-999 1315 AUDIT DISALLOWANCES RECEIVABLE N NON-GOVERNMENT NOTE: ENTRIES IN TCs 13A AND 13B ARE MADE BEFORE PREPARATION OF SF220 AND REVERSED AT BEGINNING OF NEXT REPORTING PERIOD. CALCULATIONS WILL BE MADE A PART OF THE AGING PROCESS. ACCOUNTS 1312, REFUNDS RECEIVABLE; 1314, ADVANCE AND REIMBURSEMENTS RECEIVABLE - UNBILLED; AND 1316, ANTICIPATED RECOVERIES - AUDIT DISALLOWANCES WILL ALWAYS BE CLASSIFIED AS CURRENT. 06/17/96 140 ACCRUED INTEREST EARNED ON INVESTMENTS A 1343 INTEREST RECEIVABLE ON INVESTMENTS 015-029 61.44 G GOVERNMENT 900-959 N NON-GOVERNMENT INTEREST REVENUE EARNED - RETAINED BY AGENCY 5301 G GOVERNMENT N NON-GOVERNMENT - AND в 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED 015-029 61.44 900-959

4220

REIMBURSABLE ORDERS ACCEPTED

|T-L|C-P|G-N|A-B|D-R|F-U|

							T-	r c-	-P G	-N   A	-B 1	)-R	F-U	l		
	GL			GL			AT	ra   H'	гн т	RN   A	PR	PRG	CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SR	C T	1G   T	YP   C	AT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
												_				
142						AMORTIZATION OF DEFERRED CREDITS	I	-	ı	ı	ı					11/01/88
							I		ı		ı	-		l		
A	2320					DEFERRED CREDITS	- 1				- 1	- 1		000-399	61.55	
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				5903		REVENUE - ALL OTHER SOURCES					- 1	- 1		l		
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В	4250					REIMBURSEMENTS AND OTHER INCOME EARNED	- 1	1	-	-	- 1	-		SAME AS A	SAME AS A	
							- 1	1	ı	-	- 1			l		
				4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED	i	i	i	i	i	ĺ		I		
							i	i	i	i	i	i		I		
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143						AMORTIZATION OF DISCOUNTS ON SECURITIES PURCHASED	1	1	1	1	- 1	1		l		11/01/88
							i	i	i	i	i	ï	' 	' 		
A	1612					SECURITIES - UNAMORTIZED DISCOUNT	i	i	i	i	i	ï	! 	015-029	61.55	
		G				GOVERNMENT	i	i	i	x	i	ï	! 	900-959		
		N				NON-GOVERNMENT	i	i	•	x	i	ľ		, 500 505 I		
						NON COVERENTE		' '	1	I			l I	! 		
				5903		REVENUE - ALL OTHER SOURCES	' '						 	l I		
				G		GOVERNMENT	1	' '	' '	x			l I	! I		
				N		NON-GOVERNMENT	1	1	•	^ I			l I	l I		
				N		NON-GOVERNMENT	1		- 1	_	- 1			l		
							- 1						i	l		
						- AND -	!	!	!	- !	!			<u> </u>		
									!	!	!			  -		
В	4230					UNFILLED CUSTOMER ORDERS - UNOBLIGATED	- 1		- 1	- 1				SAME AS A	SAME AS A	
								1				- 1		l		
				4220		REIMBURSABLE ORDERS ACCEPTED	I		I	I	I	ı		<u> </u>		
							I		ı		I	ı				
144						AMORTIZATION OF PREMIUM ON SECURITIES PURCHASED	I	1			I	- 1		l		11/01/88
							-				- 1	- 1		l		
A	6905					OTHER EXPENSES - UNFUNDED	- 1		-		- 1	- 1		015-029	61.52	

March	1 21, 1	1997					HHS TRANSACTIO	CODES	5								PAGE 130
								T-	·r c-	-P G	-N   A	-в р	-R F	ש-			
	GL			GL				AT	TA   H	гн   т	RN   AI	PR   P	RG   C	st			UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SF	RC   TI	MG   T	YP   C	AT   F	IN   C	AT	FD-GRP	OBJECT CLASS	ON
								-	-					- 1	900-959		
								-			-		- 1	- 1			
				1613			SECURITIES - UNAMORTIZED PREMIUMS	- 1	1	-	-	-	-	- 1			
					G		GOVERNMENT		-	1 :	x		- 1	- 1			
					N		NON-GOVERNMENT	-	1	1:	x	1	- 1	- 1			
								- 1	1	-	- 1	1	- 1	- 1			
145							ACCOUNTS RECEIVABLE - ADVANCES AND REIMBURSEMENTS	- 1	1	-	-	-	- 1	- [			11/01/88
							- BILLED TO FEDERAL AGENCIES - FOR UNEARNED INCOM	3	1	-	- 1	1	- 1	- 1			
								ı	ı	ı	1	Ι	-	- 1			
A	1311						ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED	1	1	ı	- 1	1	- 1	- 1	000-014	61.73	
		G					GOVERNMENT	1	1	1	x	1	- 1	- 1			
								İ	İ	i	i	İ	i	i			
				2313			ADVANCES - ALL OTHER	i	i	i	i	i	i	i			
					G		GOVERNMENT	i	i	1:	x	i	i	i			
								i	i	i	i	i	i	i			
								·	•	•	•	Ċ	•	•			
148							ACCRUED INTEREST, PENALTY AND ADMINISTRATIVE COST	3	ı	ı	1	ı	1	- 1			06/17/96
							EARNED ON DELINQUENT ACCOUNTS RECEIVABLE	i	i	i	i	i	i	i			
								i	i	i	i	i	i	i			
A	134A						INTEREST RECEIVABLE ON DELINQUENT ACCOUNTS	i	i	i	i	i	i	i	700-899	61.4P	
		N					NON-GOVERNMENT	i	i		x	i	i	i			
								i	i	i	i	i	i	i			
	134C						PENALTY RECEIVABLE ON DELINQUENT ACCOUNTS	i	i	i	i	i	i	i		61.4Q	
		N					NON-GOVERNMENT	i	i	1:	x I	i	i	i		~ ~	
								i	i	i	i	i	i	i			
	134E						ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT	i	i	i	i	i	i	i		61.4R	
							ACCOUNTS	i	i	i	i	i	i	i			
		N					NON-GOVERNMENT	'	i		x	' 		i			
		••					NOT GOVERNMENT	'	i	1	, ,	' 		i			
				5303			INTEREST, PENALTY & ADMINISTRATIVE COSTS EARNED ON	' 	ı					- 1			
				2303			DELINQUENT ACCOUNTS - GENERAL/TRUST FUND RECEIPTS	' 	ı	ı	ı	ı	ı	1			
					N		NON-GOVERNMENT	' 		1	x			 			
								l I	ı	I .	I	' 	 	- 1			
							- AND -	 	I I	1	 	1	I I	- 1			
							- AID -	l I	1	l I	l I	 	 	- 1			
_	E000						COMBDA DESIGNITE COLLECTED TOD OFFICE	l I	1	l ı	-	- 1	- 1	- 1	700 000	CAME AC A	
В	5990						CONTRA REVENUE - COLLECTED FOR OTHERS	I	ı	I	ı	ı	ı	ı	700-899	SAME AS A	

Marc	h 21, 1	1997							HHS TRANSACTIO	N CODES	S								PAGE 131
										T-	-r c-	-P G	-n a	-B D-	R F-	۱۵			
	GL			GL						A:	TH   AT	тн т	RN   A	PR   PR	G   CS	r			UPDATED
TC#	DR	SUB	COST	CR S	UB	COST		DESCRIPTION		si	RC   TI	MG   T	YP   C.	AT FI	N   CA	r  FD-0	RP	OBJECT CLASS	ON
		G					GOVERNMENT			- 1	-	- [	x	- 1	1	1			
		N					NON-GOVERNMENT	•		- 1	1	-	x	I	1	I			
										- 1	1	-	- 1	I	1	I			
				2990			OTHER LIABILITIES			ĺ	1	1	- 1	1	1	1			
				G			GOVERNMENT			ĺ	1	1	x	1	1	1			
				N			NON-GOVERNMENT	•		i	Ĺ	İ	x	i	i	İ			
										i	i	i	i	i	i	i			
												·	·	•	•	•			
149							ACCRUED INTEREST	, PENALTY AND AD	MINISTRATIVE COST	1	1	1	- 1	1	1	ı			06/17/96
							EARNED ON DELING			i	i	i	i	i	i	i			
							_			i	i	i	i	i	i	i			
A	134B					:	INTEREST RECEIVABLE	ON DELINOUENT L	OANS	i	i	i	i	i	i	'   700	-899	61.4P	
		N					NON-GOVERNMENT			i	i	i	x	i	i	i			
										i	i	i	, 	i	i	i			
	134D						PENALTY RECEIVABLE	ON DELINOUENT LO	ANS	i	i	' 	i	i	i	<u>'</u>		61.4Q	
	1312	N					NON-GOVERNMENT			' 	' 		x	' i	<u> </u>	<u>'</u>		01.12	
							NOW GOVERNMENT			1		' 		' '		1			
	134F						ADMINISTRATIVE COST	C DECETUADI E ON	DEL TROLLENIT		1	 		1	1	1		61.4R	
	1346						LOANS	S RECEIVABLE ON	DEDINGOENI	, i	-	1	- 1	1	1	1		01.48	
		N					NON-GOVERNMENT			1		-	- I	1	1	1			
		N					NON-GOVERNMENT				-	-	x	1	1	1			
				F202				1 D1/T1/T (MD 1 MT/M	GO GEG	1	- 1	-	- 1	1	1	1			
				5303			INTEREST, PENALTY &			1	- 1	-	- 1	1	1	1			
						1	DELINQUENT ACCOUNTS		FUND RECEIPTS	1	-		!	- 1	1	1			
				N			NON-GOVERNMENT			!	!		x	!	!	!			
												!	!		!				
В	5990					(	CONTRA REVENUE - CO	LLECTED FOR OTHE	RS			!	!		!	700	-899	SAME AS A	
		G					GOVERNMENT			l	- 1		x		!	!			
		N					NON-GOVERNMENT			- 1			x	- 1	1				
										- 1			- 1	- 1	1				
				2990		(	OTHER LIABILITIES			I	ı	١	ı	ı	ı				
				G			GOVERNMENT						x	I		1			
				N			NON-GOVERNMENT			I	ı		x	I	ı				
										-		-	-	I	1	1			
181							DISBURSEMENTS -	PARTIAL - NOT PR	EVIOUSLY ACCRUED	- 1		-	-	I	1	1			09/17/96
										- 1		-	-	I	1	1			
							* (THIS ENTRY US	ED WHEN MONTHLY	INVENTORY OF	- 1		- 1	-			1			

ON

| T-L|C-P|G-N|A-B|D-R|F-U|

GL GL | ATH|ATH|TRN|APR|PRG|CST| UPDATED

	GП			GL				l A.	ulwi	ulik	NIAP	KIPK	GICS	±		
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	s	C TM	G   TY	PCA	T FI	N   CA	т	FD-GRP	OBJECT CLASS
							ACCRUAL IS REVERSED AT THE BEGINNING OF EACH	1	ı	ı	ı	ı	ı	ı		
							MONTH) - UNDER TC 080 *	i	i	i	i	i	i	i		
								i	i	i	i	i	i	i		
A	1511						OPERATING MATERIALS AND SUPPLIES HELD FOR USE	i	i	i	i	i	i	i	000-399	26.21-26.28, 26.4A-26.4Z,
		м					MATERIALS AND SUPPLIES FOR USE	i	i	i	i	i	i	i	900-959	26.5A-26.5Z (EXCEPT FOR
								i	i	i	i	i	i	i		26.5C AND 26.5E),
								i	i	i	i	i	i	i		26.71-26.7Z, 26.91-26.9Z
								i	i	i	i	i	i	i		, , , , , , , , , , , , , , , , , , , ,
	1521						INVENTORY HELD FOR SALE	i	i	i	i	i	i	i	000-399	26.21-26.28, 26.4A-26.4Z,
		s					MATERIALS AND SUPPLIES FOR SALE	i	i	i	i	i	i	i	900-959	26.5A-26.5Z (EXCEPT FOR
								i	i	i	i	i	i	i		26.5C AND 26.5E),
								i	i	i	i	i	i	i		26.71-26.7Z, 26.91-26.9Z
								i	i	i	i	i	i	i		•
	1571						STOCKPILE MATERIALS HELD IN RESERVE	i	i	i	i	i	i	i	000-399	26.41-26.49
								i	i	i	i	i	i	i	900-959	
								i	i	i	i	i	i	i		
	1591						OTHER RELATED PROPERTY	i	i	i	i	i	i	i	000-599	26.5C AND 26.5E
								i	i	i	i	i	i	i	900-999	
								i	i	i	i	i	i	i		
	1710						LAND	i	i	i	i	i	i	i	000-599	32.11
								i	i	i	i	i	i	i	900-999	
								i	i	i	i	i	i	i		
	1721						CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT	i	i	i	i	i	i	i	000-599	32.51
							AGENCIES	i	i	i	i	i	i	i	900-999	
								i	i	i	i	i	i	i		
	1722						CONSTRUCTION IN PROGRESS - BY ALL OTHERS	i	i	i	i	i	i	i	000-599	32.52
								i	i	i	i	i	i	i	900-999	
								i	i	i	i	i	i	i		
	1730						BUILDINGS	i	i	i	i	i	i	i	000-599	32.21-32.2C, 32.41
								i	i	i	i	i	i	i	900-999	
								i	i	i	i	i	i	i		
	1740						OTHER STRUCTURES AND FACILITIES	i	i	i	i	i	i	i	000-599	32.31-32.3Z
								i	i	i	i	i	i	i	900-999	
								i	i	i	i	i	i	İ		
	1751						EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	i	i	i	i	i	i	i	000-599	31.10-31.3z, 31.50-31.7z
								·	i	i	i	i	İ	İ	900-999	
								i	i	i	i	i	i	İ		
								•	•		•	•	•			

Marc	h 21, 1	.997				HHS TRANSAC	TION CODES									PAGE 133
	CT CT						T-	r c-	-P G-	N A-	вр	-R   E	ט-י			
	GL			GL			AT	H A	TH   TR	N AI	RP	RG   C	CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SR	C T	IG   TY	P C	T   F	'IN C	CAT	FD-GRP	OBJECT CLASS	ON
	1753					CENTRAL LIBRARY - EQUIPMENT & BOOKS					-			000-599	31.80-31.8Z	
														900-999		
							I		ı	-	ı	ı	١			
	1756					IT (ADP & TC) EQUIPMENT IN USE	I		ı	-	ı	ı	١	000-599	31.41, 31.47-31.49	
									ı		ı	-	١	900-999		
									ı		ı	-	١			
	1810					ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE					I	-	- 1	000-599	31.AA, 32.60	
							I						- 1	900-999		
									I	-	-	-	- 1			
	1830					IT (ADP AND TC) SOFTWARE						-	- 1	000-599	31.43, 31.4D	
							1							900-999		
										-			- 1			
	6101					OPERATING/PROGRAM EXPENSES				-			- 1	000-599	MAJOR OC'S 24-26	
		GD				GOVERNMENT - DIRECT PROGRAM			x	1		х		900-999	(EXCLUSIVE OF THOSE SHOWN	
		GR				GOVERNMENT - REIMBURSABLE PROGRAM			x	1		x			ABOVE FOR 26'S), 31.90'S,	
		ND				NON-GOVERNMENT - DIRECT PROGRAM			x	1	-	x	- 1		41	
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM			x	۱ :		х				
				1012		DISBURSEMENTS (OTHER THAN PAYROLL)	1		-	-	-	- [	- 1			
							- 1	-	-	1	-	- [	- 1			
						- ALSO -	1		1	1	-	- 1	- 1			
							1		1	1	-	- 1	- 1			
В	4801					UNDELIVERED ORDERS - UNPAID		1	1	1	1	- 1	- 1	SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM		1	1	2	۱ ۲	х	- 1			
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM		1	1	2	۱ ۲	х	- 1			
		BD				CATEGORY B APPORT DIRECT PROGRAM	i	İ	i	2	.	x	ĺ			
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	i	İ	i	2	.	x	ĺ			
							i I	i	i	Í	i	i	i			
				4902		EXPENDED AUTHORITY - PAID	i I	i	i	Í	i	i	i			
				AD		CATEGORY A APPORT DIRECT PROGRAM	i	i	i	3		x	i			
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	I	i	i	•	' [ ]	•	i			
				BD		CATEGORY B APPORT DIRECT PROGRAM	i	i	i	•	- , [ ]	•	i			
							'	'	'	' -	'		'			

UPDATED ON

|T-L|C-P|G-N|A-B|D-R|F-U|

							11-	PIC-	PlG.	-M   W	-טןס	-K F-U		
	GL			GL			AT	н ат	н   тв	N   A	PR   P	RG   CST		
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SR	C   TM	G T	TP   C.	AT   F	IN   CAT	FD-GRP	OBJECT CLASS
						(GR/NR TRANSACTIONS)	1	1	1	1	- 1	1		
						,	i	i	i	i	i	i		
C	4250					REIMBURSEMENTS AND OTHER INCOME EARNED	<u> </u>	i	' 	1		' 	CAME AC A	SAME AS A
·	1230					KEIDOKEEMIS MD OIMK INCOM MIGHE	'	¦		' '		1	51411 115 11	
				4240		TRUETLI ED CUCEDATO ODDEDO ODLICAMED	1	1	1	- 1	- !			
				4240		UNFILLED CUSTOMER ORDERS - OBLIGATED	!			-	!			
							!	!			!			
						- AND -	1	1						
							ı	ı	ı		ı	ı		
						* IF TRANSFER FROM OTHER FEDERAL AGENCY *	I				-			
D	2312					ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE				-	- 1		400-499	
						TRANSFER							960-999	
		G				GOVERNMENT			2	۱ ۲				
							1	1	1	-	- 1	1		
				5100		REVENUE FROM GOODS SOLD	ı	1	1	1	- 1	1		MAJOR OC'S 26, 31, 32
				G		GOVERNMENT	i	i	2	ς	i	İ		
							i	i	i	i	i	i		
				5200		REVENUE FROM SERVICES PROVIDED	i	i	i	i	i	i		MAJOR OC'S 24, 25, 41
				G		GOVERNMENT	<u> </u>	i	2	, ,		' 		111011 00 2 11, 10, 11
				G		GO V ENCHEMA I	1	1	1 4	۱ ٠		1		
						an.	1				-	1		
						- OR -	!	!	!		!	!		
								!			!			
						* IF MANAGEMENT OR CONSOLIDATED WORKING FUND *	ı	ı	ı	ı	ı	ı		
							I	ı			ı			
E	2313					ADVANCES - ALL OTHER							500-599	SAME AS D
		G				GOVERNMENT			2	۱ ۲				
										-	- 1			
				5100		REVENUE FROM GOODS SOLD								
				G		GOVERNMENT			2	۱ ۲				
							1	1	1	-	- 1	1		
				5200		REVENUE FROM SERVICES PROVIDED	ı	1	1	1	1	ı		
				G		GOVERNMENT	i	i	2	ς	i	İ		
							i	i	i	i	i	i		
						- OR -	i	i	i	i	İ	i		
							i	i	i	1	' 	i		
						*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*	 	1	1	 	l I	ı		
							1	1	1	- 1	- 1	1		
						(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)	ı	I	I	I	I	I		

March 21, 1997 HHS TRANSACTION CODES PAGE 135 |T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GLUPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON F 1314 ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED 000-399 SAME AS D 900-999 5100 REVENUE FROM GOODS SOLD N NON-GOVERNMENT - AND -\* FOR THE AMOUNT CAPITALIZED IN A \* APPROPRIATED CAPITAL 030-599 G 3100 910-999 3211 INVESTMENT IN CAPITAL ASSETS 26.20, 26.40, 26.5A-26.5Z, 26.70, 26.90, 31.10-31.80, 31.AA, 32'S - OR -\* FOR THE AMOUNT OF DIRECT EXPENSE IN A \* н 3100 APPROPRIATED CAPITAL SAME AS G 5700 APPROPRIATED CAPITAL USED SAME AS A (EXCLUSIVE OF THOSE SHOWN ABOVE IN G) 182 DISBURSEMENTS - PARTIAL - PREVIOUSLY ACCRUED 02/27/92 A 2110 ACCOUNTS PAYABLE 000-599 MAJOR OC'S 24-26, 31-32 G GOVERNMENT 900-999 (EXCLUSIVE OF 31.AA AND N NON-GOVERNMENT 32.60), 41

| | x | |

MAJOR OC'S 21-23, 42, 44

OTHER ACCRUED LIABILITIES

GOVERNMENT

2190

G

	OT.			GT.			-						R F-U	•		TIDDA MIID
ma#	GL	arr a	N. C. III	GL CR SUB	COST	DEGENERAL						•	G CST	   FD-GRP	OD TEGET OF A G	UPDATED
TC#	DR	SUB CO	OST	CR SUB	COST	DESCRIPTION	ĮS	RC T	·MG	LXP	CAT	.   F.TI	V CAT	FD-GRP	OBJECT CLASS	ON
		N				NON-GOVERNMENT	1	1		x	ı	ı		1		
						NON-GOV ENGINEEVI				Λ	l I	1	1	1		
	2211					ACCRUED FUNDED PAYROLL	, 	' 			ı I	1	' 	ı I	MAJOR OC'S 11-13	
						nearons rouses runnons	, 	' 			ı I	1	' 	ı I	Mader de 5 11 15	
	2990					OTHER LIABILITIES	i	i	i		ı I	i	i	! 	31.AA, 32.60	
							i	i	i		i I	i	i	' 	<b>,</b>	
							i	i	i		i I	i	i			
				1012		DISBURSEMENTS (OTHER THAN PAYROLL)	i	i	i		I	i	i	I		
							i	i	i		I	i	i	I		
							•				•	•		•		
183						DISBURSEMENTS - PAYROLLS - NOT PREVIOUSLY	1	1	- 1		I	I	ı	I		09/17/96
						OBLIGATED OR ACCRUED	i	Ĺ	i		l	İ	Ì	Ī		
							1	- 1	ı		l	1	I	I		
						* THIS ENTRY USED WHEN ESTIMATED PAYROLL	1	- 1	- 1		l		1	1		
						OBLIGATIONS ARE REVERSED AND NEW ESTIMATES FOR	1	- 1	-		l		1	I		
						BALANCE OF MONTH ARE SEPARATELY ESTABLISHED *	1		- 1		l		1	1		
							1		- 1				1	I		
A	2221					ACCRUED UNFUNDED ANNUAL LEAVE	- 1	- [	-				1	000-599	51.21, 51.22	
							- 1		- 1				1	900-999		
							- 1						1	I		
	2222					ACCRUED UNFUNDED COMPENSATORY LEAVE	- 1		- 1		l		1	I	51.24	
							-		-				1	1		
	6101					OPERATING/PROGRAM EXPENSES							1	I	11.11-11.5z, 11.81-11.8A,	
		ND				NON-GOVERNMENT - DIRECT PROGRAM	-		-	x	l	x	1	1	12'S-13'S, 41.25	
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM	- 1		- 1	x		x	1	1		
							- 1		- 1		l			I		
	6905					OTHER EXPENSES - UNFUNDED	- 1		I		l		1	I	61.6A	
							I		I		l		1	1		
				1013		DISBURSEMENTS (PAYROLL)	I	-	I					1	11.00's-13.00's, 41.25,	
							I	١	I				l	I	61.7A, 61.7B	
							- 1									
				5790		OTHER FINANCING SOURCES					l				61.6A	
									!		l			1		
				6904		ANNUAL AND COMPENSATORY LEAVE - UNFUNDED	    				l			1	51.21, 51.22, 51.24	
							ļ				l			1		
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	a.			GT			•						-R F-	•		
"	GL			GL					•			•	RG   CS	•		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	15	SRC	TMG	;   TYI	P   CA	r F	EN   CA	AT   FD-GRP	OBJECT CLASS	ON
В	4612	<b>!</b>				ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	1			ı	I	ı	ı	000-599	11's-13's, 41.25	
		AD				CATEGORY A APPORT DIRECT PROGRAM	1				x	2	۱ ۲	900-999		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	1				x	2	۱ ۲	1		
		BD				CATEGORY B APPORT DIRECT PROGRAM	1				x	2	۱ ۲	1		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	1				x	2	۱ ۲	1		
							1					1	-	1		
				4902		EXPENDED AUTHORITY - PAID	1					1		1		
				AD		CATEGORY A APPORT DIRECT PROGRAM	1				x	2	۲	1		
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	1				x	2	۱ ۲	1		
				BD		CATEGORY B APPORT DIRECT PROGRAM	1			1	x	2	۱ ۲	I		
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	1				x	2	۱ ۲			
							1					1	-			
						- AND -	1					1		I		
							1					1		I		
С	2212	2				ACCRUED FUNDED ANNUAL LEAVE	1					1		SEE NOTE	11.8J-11.8K RECODED FROM	
							- 1					1		1	51.21-51.22	
							- 1					1		1		
	2213	3				ACCRUED FUNDED COMPENSATORY LEAVE	1					1		1	11.8M RECODED FROM 51.24	
							1							I		
	6101					OPERATING/PROGRAM EXPENSES	1							I	11.11-11.5Z, 11.81-11.8A,	
		ND				NON-GOVERNMENT - DIRECT PROGRAM	1			x		2	۲	I	12's-13's, 41.25	
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM	1			x		2	ζ	I		
							I					1	-	I		
				1013		DISBURSEMENTS (PAYROLL)	I								ALL OTHER ABOVE	
							I					I	-			
				6101		OPERATING/PROGRAM EXPENSES	I					I	-		11.8J, 11.8K, 11.8M	
							1					ı	-		RECODED FROM 51.21,	
							1					ı	-		51.22, 51.24	
							1					ı	-			
						- ALSO -	I					ı				
D	4612	2				ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION			l				1	SEE NOTE		
											1			l	12'S-13'S, 41.25	
											1			l		
				4902		EXPENDED AUTHORITY - PAID			ļ		1		- 1	1		
				AD		CATEGORY A APPORT DIRECT PROGRAM	!		l	1	•	2	•	1		
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	I		l	I	X	2	2	I		

March 21, 1997 HHS TRANSACTION CODES PAGE 138 |T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON CATEGORY B APPORT. - DIRECT PROGRAM BD BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | | x | x | - ALSO -E 4901 EXPENDED AUTHORITY - UNPAID | SEE NOTE 11.8J, 11.8K AND 11.8M AD CATEGORY A APPORT. - DIRECT PROGRAM | x | x | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x | BD CATEGORY B APPORT. - DIRECT PROGRAM BRCATEGORY B APPORT. - REIMBURSABLE PROGRAM 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION AD CATEGORY A APPORT. - DIRECT PROGRAM | x | x | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -\* IF TRANSFER FROM OTHER FEDERAL AGENCY \*

F 2312	ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE		1	-		- 1	- 1	- 1	400-499	SAME AS "A" FOR 6101	
	TRANSFER	1	1	1	- 1	- 1	- 1	- 1	960-999		

| | x | | | |

				1			-
5200	REVENUE FROM SERVICES PROVIDED						
G	GOVERNMENT			x	:		
			1	1	-		

GOVERNMENT

- OR -

								I		ı 1	1 1	
*	IF	MANAGEMENT	OR	CONSOLIDATED	WORKING	FUND	*					
								I				ĺ

G 2313	ADVANCES - ALL OTHER	
G	GOVERNMENT	

5200	REVENUE FROM SERVICES PROVIDED	1	1	1 1	1 1	I
G	GOVERNMENT	- 1	1	x		

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON - AND -\* FOR THE AMOUNT OF DIRECT EXPENSE IN A AND C \* н 3100 APPROPRIATED CAPITAL SAME AS A SAME AS A AND C SAME AS C 5700 APPROPRIATED CAPITAL USED NOTE: USE FUND GROUPS FOR THOSE FUNDS THAT ARE SPECIFICALLY AUTHORIZED BY LAW TO RECORD ANNUAL LEAVE AS A FUNDED OBLIGATION AT THE TIME LEAVE IS EARNED. THESE ARE USUALLY FUND GROUPS 000-029 AND 900-909. EXCLUDE THESE FUND GROUPS FROM THE "A" AND "B" ENTRIES. 184 DISBURSEMENT - PARTIAL - FOR LOANS AND INVESTMENTS 09/25/96 AND ACCRUED INTEREST PURCHASED ON INVESTMENTS A 1341 INTEREST RECEIVABLE ON LOANS 015-399 33.1W G GOVERNMENT N NON-GOVERNMENT 1343 INTEREST RECEIVABLE ON INVESTMENTS 015-029 33.1V GOVERNMENT 900-909 G N NON-GOVERNMENT 1351 LOANS RECEIVABLE - PRINCIPAL 015-399 33.21-33.2Z, 42.11, 42.12 G GOVERNMENT | X | N NON-GOVERNMENT 1610 SECURITIES (AT PAR) 015-029 33.11-33.1H, 61.47 GOVERNMENT 900-959 G N NON-GOVERNMENT

015-029

33.1Z

1690

OTHER INVESTMENTS

Marci	. 21, 1	.551				hns Transactio	N CODES	,							PAGE 140
							T-	L C-	P   G-1	N A-I	в р-	R F-U	1		
	GL			GL			AT	н ат	H   TRI	N   API	R PR	G CST	1		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SR	C TM	G TY	P   CA	r FI	n   cat	FD-GRP	OBJECT CLASS	ON
		G				GOVERNMENT			x				900-959		
		N				NON-GOVERNMENT	- 1		x	1					
							- 1			1					
				1012		DISBURSEMENTS (OTHER THAN PAYROLL)	- 1			1					
												1	I		
						- ALSO -						1	I		
												1	I		
В	4801					UNDELIVERED ORDERS - UNPAID						1	SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM				X	x	-	I	(EXCEPT FOR 61.47)	
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM				X	x	-	I		
		BD				CATEGORY B APPORT DIRECT PROGRAM				X	x	-	I		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM				X	x	-	I		
							I	1							
				4902		EXPENDED AUTHORITY - PAID						1	I		
				AD		CATEGORY A APPORT DIRECT PROGRAM	I	1		x	x	-			
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		1		x	x	- 1			
				BD		CATEGORY B APPORT DIRECT PROGRAM		1		x	x	- 1			
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM		1		x	x	- 1			
								1				I			
						- OR -	I	ı		1		1			
							I	ı		1		1			
C	3100					APPROPRIATED CAPITAL	I	ı		1		1	015-399	33.11-33.1H, 33.1Z,	
							I	ı		I		1	900-959	33.21-33.2Z, 42.11-42.12,	
							I	ı		I		1		61.47	
							I	ı		I		1			
				3211		INVESTMENT IN CAPITAL ASSETS	I	ı		ı		ı			
													1		
						NOTE: THIS TC HAS BEEN REVISED TO ELIMINATE THE							1		
						EXPENSING OF LOANS MADE FROM ANNUAL AND MULTI-YEAR							1		
						ACCOUNTS SINCE THE COLLECTIONS NO LONGER ARE	l	ı		1		1	1		
						DEPOSITED TO MISCELLANEOUS RECEIPTS. SEE TC's					1	1			
						126(R) AND 139(R) AND 12B TO TRANSFER (CANCEL) THE									
						LOANS AND ACCURED INTEREST UNDER RECEIPT ACCOUNTS									
						TO REESTABLISH THEM IN THE CURRENT MULTI-YEAR						1			
						ACCOUNT AUTHORIZED TO RECEIVE AND USE THESE						1	1		
						COLLECTIONS.						1	1		
							I	I	I	I		I	I		

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST GLGL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON NOTE: GUARANTEED DEFAULTED LOANS PAID-OFF SHOULD ALSO BE RECORDED UNDER TC 296 AND 298 TO TRANSFER THE LOAN RECEIVABLE TO LOANS RECEIVABLE-DEFAULTED. NOTE: FOR "C" ENTRY CANNOT DISTINGUISH BY IMN WHETHER OR NOT AN ACCOUNT HAS APPROPRIATED CAPITAL VS. AUTHORITY THAT DOES NOT ESTABLISH APPROPRIATED CAPITAL. THEREFORE SEE TC 423 FOR YEAREND ADJUSTMENT. 186 AUDIT DISALLOWANCE OFFSET AGAINST CURRENT YEAR 11/01/88 GRANT/CONTRACT A 2110 ACCOUNTS PAYABLE 000-599 MAJOR OC'S 25, 41 N NON-GOVERNMENT 900-999 1012 DISBURSEMENTS (OTHER THAN PAYROLL) NOTE: SEE TC'S 236 AND 234 FOR RECORDING COLLECTION OF AUDIT DISALLOWANCE PRINCIPAL AND INTEREST FOR WHICH THIS OFFSET APPLIES. 189 TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS 09/26/96 APPLIED (NONDISBURSEMENTS) A 2190 OTHER ACCRUED LIABILITIES MAJOR OC'S 21-23 N NON-GOVERNMENT 2211 ACCRUED FUNDED PAYROLL 000-599 12.1M, 12.1N, 12.1P 900-999 1411 TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS NON-GOVERNMENT N NOTE: IF TRAVEL ADVANCE IS TO BE APPLIED AGAINST AN ACCOUNTS PAYABLE, USE TC 399 AND KEY IN THE

|T-T.|C-D|G-N|A-B|D-D|F-TT|

							•	T-L C-P G-N A-B D-R F-U					•	•		
	GL			GL			ATH ATH TRN A						•	•		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SR	C   TM	G   TY	P C	AT   I	FIN	CAT	FD-GRP	OBJECT CLASS	ON
						GENERAL LEDGER ACCOUNT CODES. THE ACCRUAL SHOULD								ı		
							1	1	1		-		 	1		
						BE RECORDED WITH TC 081.	ı	ı	ı	ı	- 1		I	I		
190						DISBURSEMENT - FINAL - NOT PREVIOUSLY OBLIGATED OR	ı	ı	ı	1	1		I	I		12/19/96
						ACCRUED	1	1	1	1	- 1		I	I		
							i	i	i	i	i			I		
A	6101					OPERATING/PROGRAM EXPENSES	İ	Ī	İ	İ	i			000-599	MAJOR OC'S 21-26,	
		GD				GOVERNMENT - DIRECT PROGRAM	1		x	:	- 1	x		900-999	31.90'S, 41	
		GR				GOVERNMENT - REIMBURSABLE PROGRAM	1		x	:		x		I		
		ND				NON-GOVERNMENT - DIRECT PROGRAM	1		x	:		x		I		
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM	1		x	:	- [	x		I		
							1		1					I		
				1012		DISBURSEMENTS (OTHER THAN PAYROLL)	1		1		- [			I		
							1	1	1	-	- 1			I		
						- ALSO -	1		1		- 1			I		
							1		1		- 1			I		
						* FOR CURRENT YEAR (FOR PRIOR YEAR - SEE H, I, OR J) *	1	1	1	-	- 1			I		
							1	1	1	-	- 1			I		
В	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	1		1		- 1			SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM	1	1	1	:	х	x		I		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	1		1	:	х	x		I		
		BD				CATEGORY B APPORT DIRECT PROGRAM	1		1	:	х	x		I		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM			1	:	х	x		I		
									1		- 1			I		
				4902		EXPENDED AUTHORITY - PAID	1		1		- 1			I		
				AD		CATEGORY A APPORT DIRECT PROGRAM	-		1	:	x	x		I		
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	1		1	:	x	x		I		
				BD		CATEGORY B APPORT DIRECT PROGRAM	1		1	:	x	x		I		
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	1		1	:	x	x		I		
							1		1		- 1			I		
						- AND -								l		
														l		
						*FOR REIMBURSABLE TRANSACTIONS* (GR & NR TRANSACTIONS)	1	1	1		- 1		l			
							1	1	1		- 1		l			
C	4250					REIMBURSEMENTS AND OTHER INCOME EARNED	1		1		- 1			SAME AS A	SAME AS A	
							1	1	1		- 1		l			
				4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED	I	I	I	-	I			I		

	•					T-	- <b>L</b>  C-1	P G-	-N   A	-в г	-R F	-ʊ			
	GL		GL				тн   ат								UPDATED
TC#	DR	SUB COST	CR SUB	COST	DESCRIPTION	s	RC   TM	G   TY	æ c	AT   F	'IN C	AT	FD-GRP	OBJECT CLASS	ON
						- 1	-	1	-			-			
					- AND -	-	-	1	-			- 1			
						-	-	1	-			- 1			
					* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *	-	-	1	-			- 1			
						- 1	-	1	-	-					
D	2312				ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	- 1	-		-			-	400-499		
					TRANSFER	- 1	-		-			-	960-999		
		G			GOVERNMENT	- 1	-	3	۱ ۲			- 1			
							I	1	-	- 1		- 1			
			5100		REVENUE FROM GOODS SOLD		I	1	-	- 1		- 1		MAJOR OC'S 26, 31	
			G		GOVERNMENT		I	3	۱ ۲	- 1		- 1			
						-	I	1	-	-	I	-			
			5200		REVENUE FROM SERVICES PROVIDED	I	ı					١		MAJOR OC'S 21-25, 41	
			G		GOVERNMENT	I	ı	3	۱ ۲			١			
						ı	I		-	-	ı	١			
					- OR -	I	I	1	-	-	ı				
						ı	ı	1		١	ı	١			
					* IF MANAGEMENT OR CONSOLIDATED WORKING FUND *										
E	2313				ADVANCES - ALL OTHER					-			500-599	SAME AS D	
		G			GOVERNMENT	!	!	3	١.		!				
						!	!	!			!	!			
			5100		REVENUE FROM GOODS SOLD	!	!		- 1		!	_ !			
			G		GOVERNMENT	!		3	۱ ۲	-	!				
						!		1	-	-		- !			
			5200		REVENUE FROM SERVICES PROVIDED	-	-		- 1	- 1	-				
			G		GOVERNMENT	-	1	3	2	- 1	- 1	- 1			
					- OR -	- 1	1		-	-	-				
					- OR -	- 1	1		-	- 1		- 1			
					*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*		1	1		- 1		 			
					(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)		1	1		- 1		 			
					(DUDDE OF ON SCHOOL OF EVERANTIONED IN "B" ENIKI)	l I	ı	1	l I	 	 	 			
ਸ	1314				ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	 		i	 	' 		 	000-399	SAME AS D	
-	1011					ı I	i	i	ı	' 	 	 	900-959		
						ı I	i	i	ı	' 	 	 	300 333		
			5100		REVENUE FROM GOODS SOLD	ı I	i	i	ı	' 	 	 			
			3200			- 1	1	1	- 1	- 1	- 1	- 1			

UPDATED

ON

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS N NON-GOVERNMENT | x | | 5200 REVENUE FROM SERVICES PROVIDED N NON-GOVERNMENT - AND -\* FOR THE AMOUNT OF DIRECT EXPENSE IN A \* G 3100 APPROPRIATED CAPITAL 030-599 SAME AS A 910-999 5700 APPROPRIATED CAPITAL USED - (CONTINUED FROM B) OR -\* FOR PRIOR-YEAR UPWARD ADJUSTMENT-UNEXPIRED/EXPIRED \* H 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x | BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4982 UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - PAID CATEGORY A APPORT. - DIRECT PROGRAM AD AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR - OR -\* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED \* I 4972 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED 000-199 SAME AS A AUTHORITY - REFUNDS - PAID 400-459

Marc	11 21, 1	199/					nns Iransaci	TON CODE	iD.								PAGE 143
	GL GL							т	-L C	-P C	3-N .	A-B	D-R	F-U	1		
	GL			GL				A	TH   A	тн т	RN	APR	PRG	CST	1		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	s	RC   I	MG   1	TYP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
		AD					CATEGORY A APPORT DIRECT PROGRAM	- 1			- 1	x	x		500-559		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1	-		- 1	x	x		900-939		
		BD					CATEGORY B APPORT DIRECT PROGRAM	- 1	-			x	x		960-979		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1	-			x	x		I		
								- 1			- 1						
				431	0		ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS	- 1	-		- 1				I		
					AD		CATEGORY A APPORT DIRECT PROGRAM	- 1	-		- 1	x	x		I		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1	-			x	x		I		
					BD		CATEGORY B APPORT DIRECT PROGRAM	- 1	-			x	x		I		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1	-			x	x		I		
								- 1	-						I		
							- OR -	- 1			- 1				I		
								- 1			- 1				I		
							* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - EXPIRED *	- 1							1		
								- 1							1		
J	4972						DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED	- 1							100-399	SAME AS A	
							AUTHORITY - REFUNDS - PAID	- 1							430-499		
		AD					CATEGORY A APPORT DIRECT PROGRAM	- 1				x	x		530-599		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1				x	x		940-959		
		BD					CATEGORY B APPORT DIRECT PROGRAM	- 1				x	x		980-999		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1				x	x		1		
								- 1	-		- [				I		
				461	2		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION								1		
					AD		CATEGORY A APPORT DIRECT PROGRAM	- 1				x	x		1		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1				x	x		1		
					BD		CATEGORY B APPORT DIRECT PROGRAM	- 1				x	x		1		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1	-		- [	x	x		I		
								- 1	-		- [				I		
191							DISBURSEMENT - FINAL - NOT PREVIOUSLY ACCRUED								1		09/24/96
								- 1							1		
A	1511						OPERATING MATERIALS AND SUPPLIES HELD FOR USE	- 1			- 1				000-399	26.21.26.28, 26.4A-26.4Z,	
		M					MATERIALS AND SUPPLIES FOR USE	- 1			- 1				900-959	26.5A-26.5Z (EXCEPT FOR	
								- 1			- 1					26.5C AND 26.5E),	
								- 1			- 1					26.7A-26.7Z, 26.91-269Z	
								- 1	- [	-	- 1		l		1		
	1521						INVENTORY HELD FOR SALE	- 1	- 1		- 1		l		000-399	26.21-26.28, 26.4A-26.4Z,	

Marc	n 21, 1	.997					HHS TRANSA	CTION CODES								PAGE 146
								T-	r c-	P G-	N A-	B D-	R F-U	ار		
	GL			GL				AT	н ат	'H TR	N   AE	R PR	G CS1	r		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SR	C   TM	G   TY	PCF	T FI	N   CAT	FD-GRP	OBJECT CLASS	ON
		s					MATERIALS AND SUPPLIES FOR SALE			-		-		900-959	26.5A-26.5Z (EXCEPT FOR	
								1				-		1	26.5C AND 26.5E),	
												-		I	26.71-26.7Z, 26.91-26.9Z	
												-		I		
	1571						STOCKPILE MATERIALS HELD IN RESERVE					-		000-399	26.41-26.49	
												-		900-959		
												-		I		
	1591						OTHER RELATED PROPERTY					-		000-599	26.5C AND 26.5E	
												-		900-999		
										-		-		1		
	1710						LAND	1		-		-		000-599	32.11	
								1		-		-		900-999		
								- 1								
	1721						CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT	- 1						000-599	32.51	
							AGENCIES	- 1						900-999		
								- 1								
	1722						CONSTRUCTION IN PROGRESS - BY ALL OTHERS			-		-	1	000-599	32.52	
										-		-	1	900-999		
										-		1		1		
	1730						BUILDINGS			-		-		000-599	32.21-32.2C, 32.41	
										-		-		900-999		
										-		-		1		
	1740						OTHER STRUCTURES AND FACILITIES			-		-		000-599	32.31-32.3Z	
										-		-		900-999		
								1		1		1	1	1		
	1751						EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	1		1		1	1	000-599	31.10-31.3Z, 31.50-31.7Z	
								1		1		1	1	900-999		
								1		1		1	1	1		
	1753						CENTRAL LIBRARY - EQUIPMENT & BOOKS	1		1		1	1	000-599	31.80-31.8Z	
								1	1	1	-	1	1	900-999		
								1	1	1	-	1		1		
	1756						IT (ADP & TC) EQUIPMENT IN USE	1	1	1	-	1		000-599	31.41, 31.47-31.49	
								1	1	1		1	1	900-999		
								I		1		1	1	1		
	1810						ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	1	1	1	-	1		000-599	31.AA, 32.60	
								I		1		1	1	900-999		
								1	1	1		1		1		

|T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 1830 IT (ADP AND TC) SOFTWARE 000-599 31.43, 31.4D 900-999 6101 OPERATING/PROGRAM EXPENSES 000-599 MAJOR OC'S 24-26 GD GOVERNMENT - DIRECT PROGRAM (EXCLUSIVE OF THOSE SHOWN | x | 900-999 GR GOVERNMENT - REIMBURSABLE PROGRAM | x | ABOVE FOR 26'S), 31.90'S, ND NON-GOVERNMENT - DIRECT PROGRAM l x 41 NR NON-GOVERNMENT - REIMBURSABLE PROGRAM 1012 DISBURSEMENTS (OTHER THAN PAYROLL) - ALSO -\* FOR CURRENT YEAR (FOR PRIOR YEAR - SEE M, N, OR O) \* B 4801 UNDELIVERED ORDERS - UNPAID SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM CATEGORY B APPORT. - DIRECT PROGRAM BD CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR 4902 EXPENDED AUTHORITY - PAID AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -\*FOR REIMBURSABLE TRANSACTIONS\* (GR & NR TRANSACTIONS) C 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A SAME AS A 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED - ALSO -

ON

|T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST GLGL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS \* IF CURRENT-YEAR OBLIGATION AND RECEIVING REPORT IS VALUED AT LESS THAN OBLIGATION \* UNDELIVERED ORDERS - UNPAID D 4801 SAME AS A SAME AS A CATEGORY A APPORT. - DIRECT PROGRAM AD | x | x | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x BD CATEGORY B APPORT. - DIRECT PROGRAM BRCATEGORY B APPORT. - REIMBURSABLE PROGRAM 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION AD CATEGORY A APPORT. - DIRECT PROGRAM CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -\* FOR REIMBURSABLE TRANSACTIONS \* (GR/NR TRANSACTIONS) E 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED SAME AS A SAME AS A 4240 UNFILLED CUSTOMER ORDERS - OBLIGATED - OR -\* IF CURRENT-YEAR OBLIGATION AND RECEIVING REPORT IS VALUED AT MORE THAN OBLIGATION \* F 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x BD CATEGORY B APPORT. - DIRECT PROGRAM CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR 4801 UNDELIVERED ORDERS - UNPAID

| | x | x |

CATEGORY A APPORT. - DIRECT PROGRAM

AD

								-						. 1 - 0	-		
	GL			GL				AT	TH   A	TH	TRN	APF	PRO	GCST	1		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SR	RC   T	MG	TYP	CAI	FI	CAT	FD-GRP	OBJECT CLASS	ON
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	1	1	- 1		x	x	I	I		
					BD		CATEGORY B APPORT DIRECT PROGRAM	i	i	i			x		i I		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	i			x	•	i I		
								i	i	i		I	i	i	i I		
							- AND -	i	i	i		i I	i	i			
								i	i	i		ı I	i	i	l I		
							* FOR REIMBURSABLE TRANSACTIONS *	i i	i	i		ı I	' 	I	I		
							(GR/NR TRANSACTIONS)	i i	, ,	' '		l I	1	1	1		
							(GR/IR TRANSACTIONS)		1			 	1	1	Į Į		
	1010						INTELLIER CHARACTER OPPERA OPPERA	 	-	- !		 	1	1		anm na n	
G	4240						UNFILLED CUSTOMER ORDERS - OBLIGATED	1	-	- 1		 	1	1	SAME AS A	SAME AS A	
					_			!	- !	!			!	!			
				423	30		UNFILLED CUSTOMER ORDERS - UNOBLIGATED	!	!	!		l			1		
								!		- 1		l		1	<u> </u>		
							- AND -	I	ı	ı				ı			
								ı	ı	ı		l		1			
							* IF TRANSFERS FROM OTHER FEDERAL AGENCIES *	I									
								1		-				1			
н	2312						ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE							1	400-499		
							TRANSFER	- 1		- 1				1	960-999		
		G					GOVERNMENT	- 1			х						
								- 1		- 1				1			
				510	0		REVENUE FROM GOODS SOLD	1	-	- 1				1		MAJOR OC'S 26, 31, 32	
					G		GOVERNMENT	- 1		- 1	х	l		1			
								1	1	- 1		l	I	1			
				520	0		REVENUE FROM SERVICES PROVIDED	i	i	i		l	İ	Ì	I	MAJOR OC'S 24, 25, 41	
					G		GOVERNMENT	i	i	i	х	l	İ	Ì	I		
								i	i	i		I	i	i	i I		
							- OR -	i	i	i		I	i	i	i I		
								i	i	i		i I	i	i			
							* IF CONSOLIDATED WORKING FUND *	i	i	i		ı I	i	i	l I		
							11 001.5011211121 110112110 1 01.12	' 	i	' '		ı I	' 	· 	l I		
<del>,</del>	2313						ADVANCES - ALL OTHER	1	l I	1		I I	 	1	500-599	SAME AS H	
1	2313	a						I I	1	- 1	v	l I	1	1	1 300-333	DAME AS R	
		G					GOVERNMENT	l i	-	- 1	Х	l I	1	1	1		
				<b>510</b>			DESCRIPTION STORY SOODS SOOD	1	- 1	- 1		l	1	1	1		
				510			REVENUE FROM GOODS SOLD			 	_	l	1	1	1		
					G		GOVERNMENT	1	-		х	l	1	1	1		
								I	I	I		I			I		

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	•						  T-	.г с-1	PIG-	-N   A	-вI:	D-R	F-U	1		
	GL			GL				H AT								UPDATED
TC#	DR	SUB C	OST	CR SUB	COST	DESCRIPTION		-						FD-GRP	OBJECT CLASS	ON
1011	Dit	DOD C	001	CR DOD	CODI		152						<b></b>	1 12 011	ODODCI CEEDS	011
				5200		REVENUE FROM SERVICES PROVIDED	1	ı	ī	1	- 1	ı		I		
				G		GOVERNMENT		i	1 3	ا د ا	i	ı İ		1		
				Ü		COVERENT TO THE PROPERTY OF TH	' 	' '	1	• I	' '	' 		I I		
						- OR -	1	1		 		 		! I		
						- OK -	1	1		1		 		1		
						*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*	1	1		1		 		1		
						(BASED UPON ACCRUAL OF EXPENDITURES IN "B" ENTRY)			1	1		 		1		
						(BASED UPON ACCRUAL OF EAPENDITURES IN "B" ENIRI)	1		1	1	1			1		
-	1214					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	1		!	1				1 000 300	SAME AS H	
J	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLIED	1		!	1				000-399	SAME AS H	
									1	-	!			900-959		
				=100					1	-	!			1		
				5100		REVENUE FROM GOODS SOLD			1	- 1	!			1		
				N		NON-GOVERNMENT	!	!	. 2		!	 		1		
									!		- !			1		
				5200		REVENUE FROM SERVICES PROVIDED								1		
				N		NON-GOVERNMENT			2	١.				1		
														1		
						- AND -	ı	ı	ı		ı	ı		I		
							1	ı	ı		ı	١		I		
						* FOR THE AMOUNT CAPITALIZED IN A *	1	ı	ı		ı	١		I		
								-			I					
K	3100					APPROPRIATED CAPITAL		-			I			030-599		
														910-999		
														1		
				3211		INVESTMENT IN CAPITAL ASSETS								1	26.20, 26.40,	
														1	26.5A-26.5Z, 26.70,	
														1	26.90, 31.10-31.80,	
														1	31.AA, 32'S	
														1		
						- OR -	-	1	1		- 1	- 1		1		
								-			- 1	- 1		I		
						* FOR THE AMOUNT OF DIRECT EXPENSE IN A *	-	1	1		- 1	- 1				
							-	1	1		- 1	- 1				
L	3100					APPROPRIATED CAPITAL	1	-	1	-	-	- 1		SAME AS K		
							-	1	1		- 1	- 1				
				5700		APPROPRIATED CAPITAL USED	-	1	1		- 1	- 1			SAME AS A (EXCLUSIVE OF	
							I			-		I		I	THOSE SHOWN ABOVE IN K)	

	GL			GL			-			-		R F-U G CSI	-		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION			•		•	•	   FD-GRP	OBJECT CLASS	ON
1011	210	DOD	CODI	CIC DOD	CODI	DEBUATI 110A	152		20   11	-   0.1.	-	С	12 0.0.	ODODET CHISS	0.11
							ı	1	1	1	ı	1	I		
						- (CONTINUED FROM B) OR -	i	i	i	i	i	i	i i		
							i	i	i	i	i	i	i I		
						* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED *	i	i	i	i	i	i	i I		
							İ	i	İ	Ì	İ	Ì	İ		
м	4871					DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED			1	1	1	1	000-199	SAME AS A	
						ORDERS - UNPAID			1	1	1	1	400-459		
		AD				CATEGORY A APPORT DIRECT PROGRAM			-	x	x	1	500-559		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM				x	x	1	900-939		
		BD				CATEGORY B APPORT DIRECT PROGRAM			-	x	x	1	960-979		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM			-	x	x	1			
									-	1	1	1			
				4310		ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS			-	1		1			
				AD		CATEGORY A APPORT DIRECT PROGRAM			-	x	x	1			
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM			-	x	x	1			
				BD		CATEGORY B APPORT DIRECT PROGRAM				x	x	1	1		
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM				x	x	1	1		
									ı	1		1			
						- OR -		-	ı			1	1		
									ı	ı		1	1		
						* FOR PRIOR YEAR DOWNWARD ADJUSTMENT - EXPIRED *			ı	I		I			
									ı	I		I			
N	4871					DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED							100-399	SAME AS A	
						ORDERS - UNPAID							430-499		
		AD				CATEGORY A APPORT DIRECT PROGRAM					X	'	530-599		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM		- !			x		940-959		
		BD				CATEGORY B APPORT DIRECT PROGRAM			!		X		980-999		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM		!	!	X	X		  -		
									!	!	!				
				4612		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION		!	!						
				AD		CATEGORY A APPORT DIRECT PROGRAM	l	-			X		1		
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	l i	1	-		X		1		
				BD		CATEGORY B APPORT DIRECT PROGRAM	 	1	1		X		1		
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	l I	1	1	X	X	1	1		
						OB	l I	1	1	l I	ı	1	1		
						- OR -	l I	1	1	l I	ı	1	1		
							I	1	ı	ı	I	I	I		

|T-L|C-P|G-N|A-B|D-R|F-U|

							T-L	- C-	P G	-N .	A-B	D-	R F	-u			
	GL			GL			ATH	I AT	н т	RN .	APR	PR	G C	ST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SRC	TM	G T	YP	CAT	FI	N   C	AT	FD-GRP	OBJECT CLASS	ON
						* FOR PRIOR-YEAR UPWARD ADJUSTMENT-UNEXPIRED/EXPIRED *				-							
									-	- 1			-				
0	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION			-	- 1			-		SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM			-	- 1	x	x	:				
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM			-	- 1	x	x	:				
		BD				CATEGORY B APPORT DIRECT PROGRAM			-	- 1	x	x	:				
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM				- 1	x	x	:				
									-	- 1			-				
				4881		UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED			-	- 1			-				
						ORDERS - UNPAID			-	- 1							
				AD		CATEGORY A APPORT DIRECT PROGRAM					x	x	:				
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM			1	- 1	x	x	:				
				BD		CATEGORY B APPORT DIRECT PROGRAM			1	- 1	x	x	:				
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM			1	- 1	x	x	:				
								1	Τ	- 1			1	- [			
						NOTE: IN "A" ENTRY, RECORD TRANSACTION NET OF CASH			Τ	- 1		ı	1	- [			
						DISCOUNT OFFERED, WHETHER TAKEN OR NOT. IF NOT			Τ	- 1		ı	1	- [			
						TAKEN, RECORD THE AMOUNT OF THE DISCOUNT PAID TO	1	I	ı	ı		ı	Ι	-			
						VENDOR USING TC 198. WHEN INTEREST PENALTIES ARE	1	I	ı	ı		ı	Ι	-			
						PAID, RECORD ONLY THE INVOICE AMOUNT IN THIS TC;	1	1	1	- 1		ı	1	- 1			
						USE TC 199 TO RECORD AMOUNT OF INTEREST PAYMENT.	İ	İ	Ĺ	i		İ	Ĺ	i			
							İ	İ	İ	i		İ	Ĺ	i			
						NOTE: ENTRIES D-G AND M-0 ARE FOR THE DIFFERENCE	i	i	i	i		İ	i	i			
						BETWEEN THE OBLIGATED AMOUNT AND THE DELIVERED	i	i	i	i		İ	i	i			
						AMOUNT.	i	i	i	i		i I	i	i			
							•		•	•			•	·			
192						DISBURSEMENTS - COMPLETE OR FINAL - PREVIOUSLY	ı	ı	1	- 1		ı	1	1			08/13/96
						ACCRUED	i	i	i	i		i I	i	i			
							i	i	i	i		i I	i	i			
A	2110					ACCOUNTS PAYABLE	i	i	i	i		i I	i	i	000-599	MAJOR OC'S 24-26, 31-32	
		G				GOVERNMENT	i	i	· 	x		i I	i	i	900-999	(EXCEPT FOR 31.AA AND	
		N				NON-GOVERNMENT	i	i	· 	x		i I	i	i		32.60), 41	
							i	i	i	i		ı I	i	i			
	2190					OTHER ACCRUED LIABILITIES	i	i	i	i		í I	i	i		MAJOR OC'S 21-23, 42, 44	
		G				GOVERNMENT	i	i	· 	x		I	i	i			
		N				NON-GOVERNMENT	i	i		x		ı I	i	i			
							i	i	i i	ı İ		í I	İ	i			
							1	'	1	1		1	1	'			

	GL			GL										F-U			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION									   FD-GRP	OBJECT CLASS	OPDATED
1011	210	DOD	CODI	CK DOD	CODI			1 5200	-	٠,-		<b>C111</b>	1	10111	115 010	Obolici Chibb	ON .
	2211					ACCRUED FUNDED PAYROLL			I	I	-		I	l	I	MAJOR OC'S 11-13	
										I	- 1		l		I		
	2990					OTHER LIABILITIES				ı	I				I	31.AA, 32.60	
															1		
											- 1			!	1		
				1012		DISBURSEMENTS (OTHER THAN PAYROLL)			!	!			ļ	!	1		
									!	!			l	!	1		
						- ALSO -				!			l	!	1		
										!	- !		  -		1		
						* IF AMOUNT OF DISBURSEMENT IS LESS THAN			1	!	- 1		 	1	1		
						THE ACCRUAL (ADJUST FOR THE DIFFERENCE) *			1		- 1		 	1	1		
	2110					ACCOUNTS PAYABLE		l i	1		- 1		 	1	1	SAME AS A	
В		a				GOVERNMENT		l I	1	1	l v l		 	1	1	SAME AS A	
		G N				GOVERNMENT NON-GOVERNMENT		l I	1	•	x   x		 	1	1		
		N				MOM-GOVERNMENT		l I	1	1 .	^   		l I	1	1		
	2190					OTHER ACCRUED LIABILITIES		l I	1	1	1		l I	1	1		
		G				GOVERNMENT		l I	1	 	ı x l		l I	1	1		
		N				NON-GOVERNMENT		 	1		x I		 	1	! I		
		•				NON COVERENT		 	1		, 		ı I	i I	1		
	2211					ACCRUED FUNDED PAYROLL		 	1	i	i		ı I	i I	1		
						100102 10102		! 	i	i	i		ı I	i	1		
	2990					OTHER LIABILITIES		' 	i	i	i		i I	i	i		
								' 	i	i	i		I	i	i I		
				6105		EXPENSE - PRICE VARIATION/CASH DISCOUNTS TAKEN		' 	i	i	i		I	i	SAME AS A	SAME AS A	
				GD		GOVERNMENT - DIRECT PROGRAM	ï		i	· i :	x		x	i	i I		
				GR		GOVERNMENT - REIMBURSABLE PROGRAM	ĺ		Ì	1:	x		x	İ	İ		
				ND		NON-GOVERNMENT - DIRECT PROGRAM			1	1:	x		x		I		
				NR		NON-GOVERNMENT - REIMBURSABLE PROGRAM			1	1:	x		x		I		
									1	Τ	- 1		l		I		
						- AND -				1	- 1		l		I		
										1	- 1		l		I		
						* FOR AMOUNT OF ADJUSTMENT IN "B" ENTRY *		l	1				l		1		
									1	1			l		1		
С	4900					EXPENDED AUTHORITY			1				l		SAME AS A	SAME AS A	
		GD				GOVERNMENT - DIRECT PROGRAM				:	х		x		[		
		GR				GOVERNMENT - REIMBURSABLE PROGRAM		l		:	x		x	I	I		

March 21, 1997 HHS TRANSACTION CODES PAGE 154 |T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST UPDATED GLGL|SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP TC# DR SUB COST CR SUB COST DESCRIPTION OBJECT CLASS ON ND NON-GOVERNMENT - DIRECT PROGRAM NR

		NON-GOVERNMENT - REIMBURSABLE PROGRAM	i	i	x	i	x	i	i		
			1	1					1		
	4612	ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	1				1		-		
	AD	CATEGORY A APPORT DIRECT PROGRAM	-		1	x	x				
	AR	CATEGORY A APPORT REIMBURSABLE PROGRAM	-			x	x				
	BD	CATEGORY B APPORT DIRECT PROGRAM	-		1	x	x				
	BR	CATEGORY B APPORT REIMBURSABLE PROGRAM	-		1	x	x				
			- 1						-		
		- AND -	I								
			I						-		
		*FOR REIMBURSABLE TRANSACTIONS* (GR & NR TRANSACTIONS)	I						-		
			ı								
		UNFILLED CUSTOMER ORDERS - UNOBLIGATED	ı							SAME AS A SAME AS A	
			I								
•	4250	REIMBURSEMENTS AND OTHER INCOME EARNED	ı								
		- OR -	-								
								1			
		* IF AMOUNT OF DISBURSEMENT IS GREATER THAN	-								
		THE ACCRUAL (ADJUST FOR THE DIFFERENCE) *	ı								
			ı								
		EXPENSE - PRICE VARIATION/CASH DISCOUNTS TAKEN	I			1				SAME AS A SAME AS A	
		GOVERNMENT - DIRECT PROGRAM	-		x		x				

	GOVERNMENT - DIRECT PROGRAM		1	x	-	2	۱ ء	
	GOVERNMENT - REIMBURSABLE PROGRAM		1	x	-	2	۱ ۲	
	NON-GOVERNMENT - DIRECT PROGRAM		1	x	-	2	۱ ۲	
	NON-GOVERNMENT - REIMBURSABLE PROGRAM		-	x	-	2	۱ ۲	
			-	- [			-	
2110	ACCOUNTS PAYABLE	-		- [				
G	GOVERNMENT	-		x	-			
N	NON-GOVERNMENT	-		x	-			
		1		- 1				
2190	OTHER ACCRUED LIABILITIES		-	-				
G	GOVERNMENT		1	x				
N	NON-GOVERNMENT		1	x				

D 4230

E 6105

GD GR ND NR

2211

ACCRUED FUNDED PAYROLL

March 21, 1997 |T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 2990 OTHER LIABILITIES -AND -\* FOR AMOUNT OF ADJUSTMENT IN "E" ENTRY \* F 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SAME AS A SAME AS A CATEGORY A APPORT. - DIRECT PROGRAM AD AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4900 EXPENDED AUTHORITY GD GOVERNMENT - DIRECT PROGRAM GR GOVERNMENT - REIMBURSABLE PROGRAM NON-GOVERNMENT - DIRECT PROGRAM ND NON-GOVERNMENT - REIMBURSABLE PROGRAM NR - AND -\* FOR REIMBURSABLE ORDERS \* (GR & NR TRANSACTIONS) G 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A SAME AS A 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED -OR -\* IF AMOUNT OF DISBURSEMENT IS LESS THAN THE ACCRUAL (ADJUST FOR THE DIFFERENCE) \* H 2110 ACCOUNTS PAYABLE SAME AS A GOVERNMENT G N NON-GOVERNMENT

SAME AS A

2190

OTHER ACCRUED LIABILITIES

UPDATED

	•						T-L	C-P	G-N	A-B	D-R	F-U	σ		
	GL			GL			ATH	ATH	TRN	APR	PRG	cs:	r		
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SRC	TMG	TYP	CAT	FIN	CA	r  :	FD-GRP	OBJECT CLASS
		G				GOVERNMENT	1	1 1	x	- 1					
		N				NON-GOVERNMENT			x	- 1					
							1						1		
	2990					OTHER LIABILITIES	1								
							1								
				1511		OPERATING MATERIALS AND SUPPLIES HELD FOR USE	1							000-399	26.21-26.28, 26.4A-26.4Z,
				M		MATERIALS AND SUPPLIES FOR USE	1							900-959	26.5A-26.5Z (EXCEPT FOR
							1								26.5C AND 26.5E),
							1						1		26.71-26.7Z, 26.91-269Z
							1								
				1521		INVENTORY HELD FOR SALE	1							000-399	26.21-26.28, 26.4A-26.4Z,
				s		MATERIALS AND SUPPLIES FOR SALE	1							900-959	26.5A-26.5Z (EXCEPT FOR
							1								26.5C AND 26.5E),
							1								26.71-26.7Z, 26.91-26.9Z
							1								
				1571		STOCKPILE MATERIALS HELD IN RESERVE	1							000-399	26.41-26.49
							1							900-959	
							1								
				1591		OTHER RELATED PROPERTY	1		- 1	-				000-599	26.5C AND 26.5E
							1		- 1	-					
				1710		LAND	1		- 1	-				000-599	32.11
							1		- 1	-				900-999	
							1		- 1	-					
				1721		CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT	1		- 1	-				000-599	32.51
						AGENCIES	1		- 1	-				900-999	
							1		- 1	-					
				1722		CONSTRUCTION IN PROGRESS - BY ALL OTHERS	1		- 1	-				000-599	32.52
							1	1 1						900-999	
							1	1					1		
				1730		BUILDINGS	1	1					1	000-599	32.21-32.2C, 32.41
							1		- 1	-				900-999	
									- 1	- 1		l	1		
				1740		OTHER STRUCTURES AND FACILITIES			- 1	- 1			1	000-599	32.31-32.3Z
									- 1	- 1			1	900-999	
									- 1	- 1			1		
				1751		EQUIPMENT IN USE OTHER THAN IT (ADP & TC)			- 1	- 1		l	1	000-599	31.10-31.3z, 31.50-31.7z
								1 1	- 1	- 1		I	1	900-999	

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CI. GI.								T-	r c	-P G-	N   A	-B D	-R   I	F-U			
	GL			GL				A	'H   A'	TH   TR	N   Al	PR P	RG   C	CST			UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	s	RC   TI	MG   TY	P   C	AT   F	IN C	CAT	FD-GRP	OBJECT CLASS	ON
								1		-				- 1			
				175	3		CENTRAL LIBRARY - EQUIPMENT & BOOKS	1		-				- 1	000-599	31.80-31.8Z	
								1		- [			-	- 1	900-999		
								1	-	- [	1	-	- [	- 1			
				175	6		IT (ADP & TC) EQUIPMENT IN USE	1	-	- [	1	-	- [	- 1	000-599	31.41, 31.47-31.49	
								1		- [			-	- 1	900-999		
								1		-			- [	- 1			
				1810	0		ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	1	-	- [	1	-	- [	- 1	000-599	31.AA, 32.60	
								1		1	1	-	- [	- 1	900-999		
								1		ı	1	-	-	ı			
				1830	0		IT (ADP AND TC) SOFTWARE	1	1	ı	Ι	Ι	-	١	000-599	31.43, 31.4D	
								i	i	İ	İ	İ	i	ĺ	900-999		
								i	i	i	i	İ	i	i			
				610	1		OPERATING/PROGRAM EXPENSES	i	i	i	i	i	i	i	000-599	MAJOR OC'S 11-13, 21-26	
					GD		GOVERNMENT - DIRECT PROGRAM	i	i	x	i	İ	x	i	900-999	(EXCLUSIVE OF THOSE SHOWN	
					GR		GOVERNMENT - REIMBURSABLE PROGRAM	i	i	x	i	İ	x	ĺ		ABOVE FOR 26'S), 31.90'S,	
					ND		NON-GOVERNMENT - DIRECT PROGRAM	i	i	x	i	İ	x	ĺ		41-42, 44'S	
					NR		NON-GOVERNMENT - REIMBURSABLE PROGRAM	i	i	x	-	i	x	i			
								i	i	i	i	i	i	i			
							- AND -	i	i	i	i	i	i	i			
								i	i	i	i	i	i	i			
							* FOR AMOUNT OF ADJUSTMENT IN "H" ENTRY *	i	i	i	i	i	i	i			
								i	i	i	i	i	i	i			
I	4900						EXPENDED AUTHORITY	i	i	i	i	i	i	i	SAME AS A	SAME AS A	
		GD					GOVERNMENT - DIRECT PROGRAM	i	i	x	i	i	x	i			
		GR					GOVERNMENT - REIMBURSABLE PROGRAM	i	i	x	i	i	x	i			
		ND					NON-GOVERNMENT - DIRECT PROGRAM	i	i	x	i	i	x	i			
		NR					NON-GOVERNMENT - REIMBURSABLE PROGRAM	i	i	x	•		x	i			
								i	i	i	i	i	i	i			
				461	2		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	i	i	i	i	i	i	i			
					AD		CATEGORY A APPORT DIRECT PROGRAM	i	i	i		· 【	x	i			
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	i	.   2	· 【	x	i			
					BD		CATEGORY B APPORT DIRECT PROGRAM	i	i	i	•	· 【		i			
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	i	:	· 【		i			
								i	i	i	i	i	i	i			
							- AND -	i	i	i	i	i	i	i			
								i	i	i	i	i	i	i			
								'	'	'	•	'	'	'			

March 21, 1997 HHS TRANSACTION CODES PAGE 158 |T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON \* FOR REIMBURSABLE TRANSACTIONS \* (GR/NR TRANSACTIONS) J 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED SAME AS A SAME AS A 4250 REIMBURSEMENTS AND OTHER INCOME EARNED - OR -\* IF AMOUNT OF DISBURSEMENT IS GREATER THAN THE ACCRUAL (ADJUST FOR THE DIFFERENCE) \* K 1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE SAME AS H SAME AS H M MATERIALS AND SUPPLIES FOR USE 1521 INVENTORY HELD FOR SALE MATERIALS AND SUPPLIES FOR SALE S 1571 STOCKPILE MATERIALS HELD IN RESERVE OTHER RELATED PROPERTY 1591 1710 LAND 1721 CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT AGENCIES 1722 CONSTRUCTION IN PROGRESS - BY ALL OTHERS 1730 BUILDINGS

OTHER STRUCTURES AND FACILITIES

EQUIPMENT IN USE OTHER THAN IT (ADP & TC)

CENTRAL LIBRARY - EQUIPMENT & BOOKS

1740

1751

1753

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 1756 IT (ADP & TC) EQUIPMENT IN USE 1810 ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE 1830 IT (ADP AND TC) SOFTWARE 6101 OPERATING/PROGRAM EXPENSES SAME AS H SAME AS H GD GOVERNMENT - DIRECT PROGRAM GOVERNMENT - REIMBURSABLE PROGRAM GR | X | ND NON-GOVERNMENT - DIRECT PROGRAM NON-GOVERNMENT - REIMBURSABLE PROGRAM NR 2110 ACCOUNTS PAYABLE G GOVERNMENT N NON-GOVERNMENT 2190 OTHER ACCRUED LIABILITIES G GOVERNMENT NON-GOVERNMENT N 2990 OTHER LIABILITIES - AND -\* FOR AMOUNT OF ADJUSTMENT IN "K" ENTRY \* L 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SAME AS A SAME AS H AD CATEGORY A APPORT. - DIRECT PROGRAM | x | x | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4900 EXPENDED AUTHORITY GOVERNMENT - DIRECT PROGRAM GD GR GOVERNMENT - REIMBURSABLE PROGRAM | x | ND NON-GOVERNMENT - DIRECT PROGRAM | X |

| x | | x |

NON-GOVERNMENT - REIMBURSABLE PROGRAM

NR

March	1 21, 1	997				HHS TRANSACTION	CODES									PAGE 160
							T-1	L C-	P G-	-N A	-B D	-R F	ש-			
	GL			GL			AT	н ат	н   тғ	RN   A	PR   P	RG   C	st			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SR	С ТМ	G TY	ZP   C	AT   F	IN   C	AT	FD-GRP	OBJECT CLASS	ON
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						- AND -	- 1	1	1	-	- [	- 1	-			
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						* FOR REIMBURSABLE TRANSACTIONS *	ı	1	Ι	-	- 1	- 1	١			
						(GR/NR TRANSACTIONS)	ı	1	Ι	-	- 1	- 1	١			
							ı	1	Ι	ı	-	-	١			
м	4250					REIMBURSEMENTS AND OTHER INCOME EARNED	- 1	1	1	1	- 1	- 1	١	SAME AS A	SAME AS H	
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				4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED	i	İ	İ	i	Ĺ	Ĺ	ĺ			
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							i	i	i	i	i	i	i			
						* IF THE ACCOUNT IS A TRANSFER ACCOUNT	i	i	i	i	i	i	i			
						AND PAYMENT IS LESS THAN THE ACCRUAL *	i	i	i	i	i	i	i			
							i	i	i	i	i	i	i			
N	5100					REVENUE FROM GOODS SOLD	i	i	i	i	i	i	i	400-499	MAJOR OC'S 26, 31, 32	
		G				GOVERNMENT	i	i	3		i	i	i	960-999		
							i	i	i	i	i	i	i			
	5200					REVENUE FROM SERVICES PROVIDED	i	i	i	i	i	i	i		MAJOR OC'S 11-13, 21-25,	
		G				GOVERNMENT	i	i	3		i	i	i		41, 42, 44	
							i	i	i	i	i	i	i			
				2312		ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	i	i	i	i	i	i	i			
						TRANSFER	i	i	i	i	i	i	i			
				G		GOVERNMENT	i	i	3		i	i	i			
							i	i	i	i	i	i	i			
						- OR -	i	i	i	i	i	i	i			
							i	i	i	i	i	i	i			
						*IF THE ACCOUNT IS A TRANSFER ACCOUNT	i	i	i	i	i	i	i			
						AND PAYMENT IS LESS THAN THE ACCRUAL *	i	i	i	i	i	i	i			
							i	i	i	i	i	i	i			
0	2312					ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	i	İ	i	i	i	i	i	SAME AS N	SAME AS N	
						TRANSFER	i	İ	i	i	i	i	i			
		G				GOVERNMENT	İ	i	3	· 【	i	i	i			
							İ	i	i	i	i	i	i			
				5100		REVENUE FROM GOODS SOLD	İ	i	i	i	i	i	i			
				G		GOVERNMENT	İ	i	3	· 【	i	i	i			
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|T-L|C-P|G-N|A-B|D-R|F-U|

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	GL			GL			AT	'H   A	TH	TRN	API	R   PR	G CS	T				UPDATED	
TC#	DR	SUB	COST	CR St	B COST	DESCRIPTION	SR	C T	MG	TYP	CA:	T FI	N   CA	T	FD-GRP	OBJECT	CLASS	ON	
				5200		REVENUE FROM SERVICES PROVIDED								- [					
				G		GOVERNMENT	- 1		- [	x		1		- [					
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						- OR -	- 1	1	- 1		I	1	1	1					
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						* IF THE ACCOUNT IS A CONSOLIDATED WORKING FUND	i	i	i		i	i	i	i					
						ACCOUNT AND IF PAYMENT IS LESS THAN THE ACCRUAL *	i	i	i		i	i	i	i					
							i	i	i		i	i	i	i					
P	5100					REVENUE FROM GOODS SOLD	i	i	i		i	i	i	i	500-599	SAME AS N	r		
-	3200	G				GOVERNMENT		i		х	' 	i	i	i	200 222		•		
		G				GO V ENCREMAT	'		, ,	Λ		1	1						
	5200					REVENUE FROM SERVICES PROVIDED	-		- 1		1	1	1						
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				2313		ADVANCES - ALL OTHER	!	!					!	- 1					
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						- OR -	- 1												
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						* IF THE ACCOUNT IS A CONSOLIDATED WORKING FUND	- 1						-	-					
						ACCOUNT AND PAYMENT IS GREATER THAN THE ACCRUAL *	- 1							-					
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Q	2313					ADVANCES - ALL OTHER	- 1							-	SAME AS P	SAME AS N	Ī		
		G				GOVERNMENT				x				- [					
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						*FOR ALL OTH REIMB TRANS 2B BILLED (BASED UPON ACCRL	i	i	i		İ	i	i	i					
						OF EXP IN C,F,I,L) & IF PMT IS MORE/LESS THAN ACCRL*	i	i	i		ĺ	i	i	i					
							i	i	i		i	i	i	i					
R	5100					REVENUE FROM GOODS SOLD	İ	i	i		i	i	i	i	000-399	SAME AS N	r		
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 March 21, 1997
 HHS TRANSACTION CODES
 PAGE 162

 | T-L|C-P|G-N|A-B|D-R|F-U|

 | GL | SUB | COST | SUB | COST | SUB | COST | SUB | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCRIPION | SUCR

	GL			GL			ATH ATH	1   T	RN	APR   I	PRG   C	ST		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SRC TMG	3   T	YP C	CAT   I	FIN C	AT   FD-GRP	OBJECT CLASS	ON
		N				NON-GOVERNMENT	1 1	:	x	ı	I	900-959		
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	5200					REVENUE FROM SERVICES PROVIDED	i i	İ	i	ĺ	Ĺ	Ì		
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							ii	i	i	i	i	i		
				1314		ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	ii	i	i	i	i	i		
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						- OR -	ii	i	i	i	i	i		
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						*FOR ALL OTH REIMB TRANS 2B BILLED (BASED UPON ACCRL	ii	i	i	i	i	i		
						OF EXP IN C,F,I,L) & IF PMT is MORE/LESS THAN ACCRL*	ii	i	i	i	i	i		
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s	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	ii	i	i	i	i	SAME AS I	R SAME AS N	
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				5100		REVENUE FROM GOODS SOLD	ii	i	i	i	i	i		
				N		NON-GOVERNMENT	ii		x	i	i	i		
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				5200		REVENUE FROM SERVICES PROVIDED	ii	i	i	i	i	i		
				N		NON-GOVERNMENT	ii	:	x	i	i	i		
							ii	i	i	i	i	i		
						- AND -	ii	i	i	i	i	i		
							ii	i	i	i	i	i		
						* FOR AMOUNT OF ADJUSTMENT IN "H" ENTRY *	ii	i	i	i	i	i		
							i i	i	i	i	i	i		
т	3211					INVESTMENT IN CAPITAL ASSETS	i i	i	i	i	i	030-599	26.20, 26.40,	
							i i	i	i	i	i	910-999	26.5A-26.5Z, 26.70,	
							i	i	i	i	i	i	26.90, 31.10-31.80,	
							i i	İ	i	ĺ	Ĺ	Ì	31.AA, 32'S	
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	5700					APPROPRIATED CAPITAL USED	i i	İ	i	ĺ	Ĺ	Ì	MAJOR OC'S 11-13, 21-26	
							1 1	ī	1	1	- 1	1	(EXCLUSIVE OF THOSE SHOWN	
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U 3100 APPROPRIATED CAPITAL	TC#	DR	SUB C	OST	CR SUB	COST	DESCRIPTION					•		•	OBJECT CLASS	ON
U 3100 APPROPRIATED CAPITAL											-	•	-			
3211 :INVESTMENT IN CAPITAL ASSETS  3211 :INVESTMENT IN CAPITAL ASSETS  3211 :INVESTMENT IN CAPITAL ASSETS  3211 :INVESTMENT IN CAPITAL USED  APPROPRIATED C							* FOR AMOUNT OF ADJUSTMENT IN "K" ENTRY *	- 1	-	-		-		I		
3211 :INVESTMENT IN CAPITAL ASSETS  3211 :INVESTMENT IN CAPITAL ASSETS  3211 :INVESTMENT IN CAPITAL ASSETS  3211 :INVESTMENT IN CAPITAL USED  APPROPRIATED C										- 1	- [	- [	- [	I		
1321 INVESTMENT IN CAPITAL ASSETS  5700 APPROPRIATED CAPITAL USED  5700 APPROPRIATED  5700 APPR	υ	3100					APPROPRIATED CAPITAL	-		- 1				030-599	26.20, 26.40,	
31.AA, 32'S  3211 INVESTMENT IN CAPITAL ASSETS  5700 APPROPRIATED CAPITAL USED  5700 APPROPRIATED CAPITAL USED  5700 APPROPRIATED CAPITAL USED  NOTH: IN "A" ENTRY, RECORD TRANSACTION NET OF CASH DISCOUNT OFFERED, MHENNER TAKEN OR NOT. IF NOT TAKEN, RECORD THE AMOUNT OF THE DISCOUNT FAIT TO VENDOR USING TI 198. MUREN INTEREST PENALTIES ARE PAID, RECORD CHAIN THE INVOICE AMOUNT IN THIS TO; USE TC 199 TO RECORD AMOUNT OF INTEREST PAYMENT.  NOTE: AGENCIES MHOSE CAPITALIZED ASSETS ARE CASH DISCOUNT, SHOULD USE ENTRESS "PATRACAGE" PF THEOREM PROCEDING THE PRICE VARIATIONS IN AN "EXPENSE-PRICE VARIATION" ACCOUNT. IF ENTRESS "B" THROUGH "P" AMOUND USE ENTRESS "P" THROUGH "P" THROUGH "P" AND USED, ID NOT USE ENTRIES "B" THROUGH "P", ID NOT USE ENTRIES "B" THROUGH "P", ID NOT USE ENTRIES "B" THROUGH "P", ID NOT USE ENTRIES "B" THROUGH "F".  NOTE: AGENCIES MICH CAPITALIZE ASSETS AT INVOICE PRICE, NOT OF ALLEMAGE CASH DISCOUNT, USE ENTRIES "P" THROUGH "P", ID NOT USE ENTRIES "B" THROUGH "F".										- 1				910-999	26.5A-26.5Z, 26.70,	
3211 INVESTMENT IN CAPITAL ASSETS  5700 APPROPRIATED CAPITAL USED  NOTE: IN "A" ENTRY, RECORD TRANSACTION NET OF CASH DISCOUNT OFFEREN, NESTHER TAKEN OR NOT. IF NOT THANN, ENCORS THE AMOUNT OF THE DISCOUNT PAID TO VENDOR SING) TC 198. WHEN INTEREST PREMIATES ARE PAID, RECORD ONLY THE INVOICE AMOUNT IN THIS TC; USE TC 199 TO RECORD AMOUNT OF INTEREST PAYMENT.  NOTE: AGENCIES WHOSE CAPITALIZED ASSETS ARE ROUNDED TO THE NEAREST DOLLAR, NET OF ALLOMARISE CASH DISCOUNT, SHOULD USE ENTRIES "B" THENGUEN "E" ARE USED, DO NOT USE ENTRIES "B" THROUGH "F" ARE USED, DO NOT USE ENTRIES "N" THROUGH "F" ARE USED, DO NOT USE ENTRIES "N" THROUGH "F" ARE USED, DO NOT USE ENTRIES "B" TROUGH "T". NOTE: AGENCIES WHICH CAPITALIZE ASSETS AT INVOICE PRICE, NET OF ALLOMARISE CASH DISCOUNT, USE ENTRIES "F" THROUGH "T", DO NOT USE ENTRIES "B" THROUGH "E".  193 PAYMENT OF ACCRUED INTEREST FAYABLE  194 195 195 197 198 198 199 199 199 199 199 199 199 199										- 1				1	26.90, 31.10-31.80,	
APPROPRIATED CAPITAL USED										- 1				1	31.AA, 32'S	
APPROPRIATED CAPITAL USED										- 1				1		
NOTE: IN "A" ENTRY, RECORD TRANSACTION NET OF CASH DISCOUNT OFFERED, WHETHER TAKEN OR NOT. IF NOT TAKEN, RECORD THE AMOUNT OF THE DISCOUNT FAID TO VENDOR USING TC 198. WHEN INTEREST PENALTIES ARE PAID, RECORD ONLY THE INVOICE AMOUNT IN THIS TC; USE TC 199 TO RECORD AMOUNT OF INTEREST PRAYMENT.  NOTE: AGENCIES WHOSE CAPITALIZED ASSETS ARE ECONOED TO THE MEAREST DOLLAR, NET OF ALLOWABLE CASH DISCOUNT, SHOULD USE ENTRIES "B" THROUGH "F" THEREBY RECORDING THE PRICE VARIATIONS IN AN "EXCENSE-PAICE VARIATION" ACCOUNT. IF ENTRIES "B" THROUGH "F" ARE USED, DO NOT USE ENTRIES "B" THROUGH "L".  NOTE: AGENCIES WHICH CAPITALIZE ASSETS AT INVOICE PRICE, NET OF ALLOWABLE CASH DISCOUNT, USE ENTRIES "F" THROUGH "I", DO NOT USE ENTRIES "B" TRROUGH "E".  193 PAYMENT OF ACCRUED INTEREST PAYABLE  194 195 PAYMENT OF ACCRUED INTEREST PAYABLE  09/23/92					3211		INVESTMENT IN CAPITAL ASSETS			- 1				1		
NOTE: IN "A" ENTRY, RECORD TRANSACTION NET OF CASH DISCOUNT OFFERED, WHETHER TAKEN OR NOT. IF NOT TAKEN, RECORD THE AMOUNT OF THE DISCOUNT FAID TO VENDOR USING TC 198. WHEN INTEREST PENALTIES ARE PAID, RECORD ONLY THE INVOICE AMOUNT IN THIS TC; USE TC 199 TO RECORD AMOUNT OF INTEREST PRAYMENT.  NOTE: AGENCIES WHOSE CAPITALIZED ASSETS ARE ECONOED TO THE MEAREST DOLLAR, NET OF ALLOWABLE CASH DISCOUNT, SHOULD USE ENTRIES "B" THROUGH "F" THEREBY RECORDING THE PRICE VARIATIONS IN AN "EXCENSE-PAICE VARIATION" ACCOUNT. IF ENTRIES "B" THROUGH "F" ARE USED, DO NOT USE ENTRIES "B" THROUGH "L".  NOTE: AGENCIES WHICH CAPITALIZE ASSETS AT INVOICE PRICE, NET OF ALLOWABLE CASH DISCOUNT, USE ENTRIES "F" THROUGH "I", DO NOT USE ENTRIES "B" TRROUGH "E".  193 PAYMENT OF ACCRUED INTEREST PAYABLE  194 195 PAYMENT OF ACCRUED INTEREST PAYABLE  09/23/92										- 1		- 1		1		
NOTE: IN "A" ENTRY, RECORD TRANSACTION NET OF CASH DISCOUNT OFFERED, MIETHER TAKEN OR NOT. IF NOT TAKEN, RECORD THE AMOUNT OF THE DISCOUNT FAID TO VENDOR USING TC 198. WHEN INTEREST PENALTIES ARE PAID, RECORD ONLY THE INVOICE MOUNT IN THIS TC; USE TC 199 TO RECORD AMOUNT OF INTEREST PAYMENT.  NOTE: AGENCIES WHOSE CAPITALIZED ASSETS ARE ROUNDED TO THE NEAREST DOLLAR, NET OF ALLOWABLE CASH DISCOUNT, SHOULD USE ENTRIES "B" THROUGH "F" THEREEY RECORDING THE PRICE VARIATIONS IN AN "EXPENSE-PRICE VARIATION" ACCOUNT. IS INVAILES "B" THROUGH "P" ARE USED, DO NOT USE ENTRIES "B" THROUGH "L".  NOTE: AGENCIES WHICH CAPITALIZE ASSETS AT INVOICE PRICE, NET OF ALLOWABLE CASH DISCOUNT, USE ENTRIES "F" THROUGH "I", DO NOT USE ENTRIES "B" THROUGH "E".  193  PAYMENT OF ACCRUED INTEREST PAYABLE  194  PAYMENT OF ACCRUED INTEREST PAYABLE  197  PAYMENT OF ACCRUED INTEREST PAYABLE  197  PAYMENT OF ACCRUED INTEREST PAYABLE  197  198  PAYMENT OF ACCRUED INTEREST PAYABLE  197  198  PAYMENT OF ACCRUED INTEREST PAYABLE  197  198  PAYMENT OF ACCRUED INTEREST PAYABLE  197  198  PAYMENT OF ACCRUED INTEREST PAYABLE  198  198  PAYMENT OF ACCRUED INTEREST PAYABLE  199  190  190  190  190  190  190  19					5700		APPROPRIATED CAPITAL USED			- 1		- 1		1	MAJOR OC'S 11-13, 21-26	
NOTE: IN "A" ENTRY, RECORD TRANSACTION NET OF CASH  DISCOUNT OFFERED, WHETHER TAKEN OR NOT. IF NOT  TAKEN, RECORD THE AMOUNT OF THE DISCOUNT FAID TO  VENDOR USING TC 198. WHEN INTEREST PENALTIES ARE  PAID, RECORD ONLY THE INVOICE AMOUNT IN THIS TC;  USE TC 199 TO RECORD AMOUNT OF INTEREST PAYMENT.  NOTE: AGENCIES WHOSE CAPITALIZED ASSETS ARE  ROUNDED TO THE NEAREST DOLLAR, NET OF ALLOWABLE  CASH DISCOURT, SHOULD USE ENTRIES "B" THROUGH "B"  THREEST PRICE VARIATION" ACCOUNT. IF ENTRIES "B"  THROUGH "B" ARE USED, DO NOT USE ENTRIES "B"  THROUGH "F" ARE USED, DO NOT USE ENTRIES "B"  THROUGH "L", DO NOT USE ENTRIES "B"  THROUGH "L", DO NOT USE ENTRIES "B"  THROUGH "I", DO										- 1				1	(EXCLUSIVE OF THOSE SHOWN	
NOTE: IN "A" ENTRY, RECORD TRANSACTION NET OF CASH DISCOUNT OFFERED, WHETHER TAKEN OR NOT. IF NOT TAKEN, RECORD THE MOUNT OF THE DISCOUNT PAID TO VENDOR USING TC 198. WHEN INTEREST PENALTIES ARE PAID, RECORD ORLY THE INVOICE AMOUNT IN THIS TC; USE TC 199 TO RECORD AMOUNT OF INTEREST PAYMENT.  NOTE: AGENCIES WHOSE CAPITALIZED ASSETS ARE ROUNDED TO THE NEAREST DOLLAR, NET OF ALLOWABLE CASH DISCOUNT, SHOULD USE ENTRIES "B" THROUGH "F" THEREBY RECORDING THE PRICE VARIATIONS IN AN "EXPENSE-PRICE VARIATION" ACCOUNT. IF ENTRIES "B" THROUGH "L".  NOTE: AGENCIES WHICH CAPITALIZE ASSETS AT INVOICE PRICE, NET OF ALLOWABLE CASH DISCOUNT, USE ENTRIES "F" THROUGH "I", DO NOT USE ENTRIES "B" THROUGH "E".  PAICE, NET OF ALLOWABLE CASH DISCOUNT, USE ENTRIES "F" THROUGH "I", DO NOT USE ENTRIES "B" THROUGH "E".										- 1				1	ABOVE FOR 26'S), 31.90'S,	
DISCOUNT OFFERED, WHETHER TAKEN OR NOT. IF NOT  TAKEN, RECORD THE AMOUNT OF THE DISCOUNT PAID TO  VENDOR USING TC 198. WHEN INTEREST PENALTIES ARE  PAID, RECORD ONLY THE INVOICE MOUNT IN THIS TC;  USE TC 199 TO RECORD AMOUNT OF INTEREST PAYMENT.  NOTE: AGENCIES WHOSE CAPITALIZED ASSETS ARE  ROUNDED TO THE NEAREST DOLLAR, NET OF ALLOWABLE  CASH DISCOUNT, SHOULD USE ENTRIES "B" THROUGH "F"  THEREBY RECORDING THE FRICE VARIATIONS IN AN  "EXPENSE-PRICE VARIATION" ACCOUNT. IF ENTRIES "B"  THROUGH "F" ARE USED, DO NOT USE ENTRIES "H"  THROUGH "L".  NOTE: AGENCIES WHICH CAPITALIZE ASSETS AT INVOICE  PRICE, NET OF ALLOWABLE CASH DISCOUNT, USE ENTRIES  "F" THROUGH "I", DO NOT USE ENTRIES "B" THROUGH  "E".  193  PAYMENT OF ACCRUED INTEREST PAYABLE  09723/92										- 1				1	41-42, 44'S	
DISCOUNT OFFERED, WHETHER TAKEN OR NOT. IF NOT  TAKEN, RECORD THE AMOUNT OF THE DISCOUNT PAID TO  VENDOR USING TC 198. WHEN INTEREST PENALTIES ARE  PAID, RECORD ONLY THE INVOICE MOUNT IN THIS TC;  USE TC 199 TO RECORD AMOUNT OF INTEREST PAYMENT.  NOTE: AGENCIES WHOSE CAPITALIZED ASSETS ARE  ROUNDED TO THE NEAREST DOLLAR, NET OF ALLOWABLE  CASH DISCOUNT, SHOULD USE ENTRIES "B" THROUGH "F"  THEREBY RECORDING THE FRICE VARIATIONS IN AN  "EXPENSE-PRICE VARIATION" ACCOUNT. IF ENTRIES "B"  THROUGH "F" ARE USED, DO NOT USE ENTRIES "H"  THROUGH "L".  NOTE: AGENCIES WHICH CAPITALIZE ASSETS AT INVOICE  PRICE, NET OF ALLOWABLE CASH DISCOUNT, USE ENTRIES  "F" THROUGH "I", DO NOT USE ENTRIES "B" THROUGH  "E".  193  PAYMENT OF ACCRUED INTEREST PAYABLE  09723/92										- 1				1		
TAKEN, RECORD THE AMOUNT OF THE DISCOUNT PAID TO  VENDOR USING TO 198. WHEN INTEREST PENALTIES ARE  PAID, RECORD ONLY THE INVOICE AMOUNT IN THIS TC;  USE TC 199 TO RECORD AMOUNT OF INTEREST PAYMENT.  USE TC 199 TO RECORD AMOUNT OF INTEREST PAYMENT.  NOTE: AGENCIES WHOSE CAPITALIZED ASSETS ARE  ROUNDED TO THE NEAREST DOLLAR, NET OF ALLOWABLE  CASH DISCOUNT, SKOULD USE ENTRIES "B" "HROUGH "F"  THEREBY RECORDING THE PRICE VARIATIONS IN AN  "EXTPANSE-PRICE VARIATION" ACCOUNT. IF ENTRIES "B"  THROUGH "F" ARE USED, DO NOT USE ENTRIES "H"  NOTE: AGENCIES WHICH CAPITALIZE ASSETS AT INVOICE  PRICE, NET OF ALLOWABLE CASH DISCOUNT, USE ENTRIES "B"  "F" THROUGH "I", DO NOT USE ENTRIES "B" THROUGH  "E".  193  PAYMENT OF ACCRUED INTEREST PAYABLE  09723/92							NOTE: IN "A" ENTRY, RECORD TRANSACTION NET OF CASH			- 1				1		
VENDOR USING TC 198. WHEN INTEREST PENALTIES ARE  PAID, RECORD ONLY THE INVOICE AMOUNT IN THIS TC;  USE TC 199 TO RECORD AMOUNT OF INTEREST PAYMENT.  NOTE: AGENCIES WHOSE CAPITALIZED ASSETS ARE  ROUNDED TO THE NEAREST DOLLAR, NET OF ALLOWABLE  CASH DISCOUNT, SHOULD USE ENTRIES "B" THROUGH "F"  THEREBY RECORDING THE PRICE VARIATIONS IN AN  "EXPENSE-PRICE VARIATION" ACCOUNT. IS ENTRIES "B"  THROUGH "F" ARE USED, DO NOT USE ENTRIES "H"  NOTE: AGENCIES WHICH CAPITALIZE ASSETS AT INVOICE  PRICE, NET OF ALLOWABLE CASH DISCOUNT, USE ENTRIES  "F" THROUGH "I", DO NOT USE ENTRIES "B" THROUGH  "E".  193  PAYMENT OF ACCRUED INTEREST PAYABLE  097/23/92							DISCOUNT OFFERED, WHETHER TAKEN OR NOT. IF NOT			- 1				1		
PAID, RECORD ONLY THE INVOICE AMOUNT IN THIS TC;  USE TC 199 TO RECORD AMOUNT OF INTEREST PAYMENT.  NOTE: AGENCIES WHOSE CAPITALIZED ASSETS ARE  ROUNDED TO THE NEAREST DOLLAR, NET OF ALLOWABLE  CASH DISCOUNT, SHOULD USE ENTRIES "B" THROUGH "F"  THEREBY RECORDING THE PRICE VARIATIONS IN AN  "EXPENSE-PRICE VARIATION" ACCOUNT. IF ENTRIES "B"  THROUGH "F" ARE USED, DO NOT USE ENTRIES "H"  THROUGH "L".  NOTE: AGENCIES WHICH CAPITALIZE ASSETS AT INVOICE  PRICE, NET OF ALLOWABLE CASH DISCOUNT, USE ENTRIES  "F" THROUGH "I", DO NOT USE ENTRIES "B" THROUGH  "E".  193  PAYMENT OF ACCRUED INTEREST PAYABLE  O9/23/92							TAKEN, RECORD THE AMOUNT OF THE DISCOUNT PAID TO			- 1				1		
USE TC 199 TO RECORD AMOUNT OF INTEREST PAYMENT.  NOTE: AGENCIES WHOSE CAPITALIZED ASSETS ARE ROUNDED TO THE NEAREST DOLLAR, NET OF ALLOWABLE CASH DISCOUNT, SHOULD USE ENTRIES "B" THROUGH "F" THEREBY RECORDING THE PRICE VARIATIONS IN AN "EXPENSE-PRICE VARIATION" ACCOUNT. IF ENTRIES "B" THROUGH "F" ARE USED, DO NOT USE ENTRIES "B" THROUGH "L".  NOTE: AGENCIES WHICH CAPITALIZE ASSETS AT INVOICE PRICE, NET OF ALLOWABLE CASH DISCOUNT, USE ENTRIES "F" THROUGH "I", DO NOT USE ENTRIES "B" THROUGH "E".  193  PAYMENT OF ACCRUED INTEREST PAYABLE  09/23/92							VENDOR USING TC 198. WHEN INTEREST PENALTIES ARE			- 1				1		
NOTE: AGENCIES WHOSE CAPITALIZED ASSETS ARE  ROUNDED TO THE NEAREST DOLLAR, NET OF ALLOWABLE  CASH DISCOUNT, SHOULD USE ENTRIES "B" THROUGH "F"  THEREBY RECORDING THE FRICE VARIATIONS IN AN  "EXPENSE-PRICE VARIATION" ACCOUNT. IF ENTRIES "B"  THROUGH "F" ARE USED, DO NOT USE ENTRIES "H"  THROUGH "L".  NOTE: AGENCIES WHICH CAPITALIZE ASSETS AT INVOICE  PRICE, NET OF ALLOWABLE CASH DISCOUNT, USE ENTRIES  "F" THROUGH "I", DO NOT USE ENTRIES "B" THROUGH  "E".  PAYMENT OF ACCRUED INTEREST PAYABLE  O9/23/92							PAID, RECORD ONLY THE INVOICE AMOUNT IN THIS TC;			- 1				1		
ROUNDED TO THE NEAREST DOLLAR, NET OF ALLOWABLE  CASH DISCOUNT, SHOULD USE ENTRIES "B" THROUGH "F"  THEREBY RECORDING THE PRICE VARIATIONS IN AN  "EXPENSE-PRICE VARIATION" ACCOUNT. IF ENTRIES "B"  THROUGH "F" ARE USED, DO NOT USE ENTRIES "H"  THROUGH "L".  NOTE: AGENCIES WHICH CAPITALIZE ASSETS AT INVOICE  PRICE, NET OF ALLOWABLE CASH DISCOUNT, USE ENTRIES  "F" THROUGH "I", DO NOT USE ENTRIES "B" THROUGH  "E".  PAYMENT OF ACCRUED INTEREST PAYABLE  193  PAYMENT OF ACCRUED INTEREST PAYABLE  09/23/92							USE TC 199 TO RECORD AMOUNT OF INTEREST PAYMENT.			- 1				1		
ROUNDED TO THE NEAREST DOLLAR, NET OF ALLOWABLE  CASH DISCOUNT, SHOULD USE ENTRIES "B" THROUGH "F"  THEREBY RECORDING THE PRICE VARIATIONS IN AN  "EXPENSE-PRICE VARIATION" ACCOUNT. IF ENTRIES "B"  THROUGH "F" ARE USED, DO NOT USE ENTRIES "H"  THROUGH "L".  NOTE: AGENCIES WHICH CAPITALIZE ASSETS AT INVOICE  PRICE, NET OF ALLOWABLE CASH DISCOUNT, USE ENTRIES  "F" THROUGH "I", DO NOT USE ENTRIES "B" THROUGH  "E".  PAYMENT OF ACCRUED INTEREST PAYABLE  193  PAYMENT OF ACCRUED INTEREST PAYABLE  09/23/92										- 1				1		
CASH DISCOUNT, SHOULD USE ENTRIES "B" THROUGH "F"  THEREBY RECORDING THE PRICE VARIATIONS IN AN  "EXPENSE-PRICE VARIATION" ACCOUNT. IF ENTRIES "B"  THROUGH "F" ARE USED, DO NOT USE ENTRIES "H"  THROUGH "L".  NOTE: AGENCIES WHICH CAPITALIZE ASSETS AT INVOICE  PRICE, NET OF ALLOWABLE CASH DISCOUNT, USE ENTRIES  "F" THROUGH "I", DO NOT USE ENTRIES "B" THROUGH  "E".  PAYMENT OF ACCRUED INTEREST PAYABLE  O9/23/92							NOTE: AGENCIES WHOSE CAPITALIZED ASSETS ARE			- 1				1		
THEREBY RECORDING THE PRICE VARIATIONS IN AN							ROUNDED TO THE NEAREST DOLLAR, NET OF ALLOWABLE			- 1				1		
"EXPENSE-PRICE VARIATION" ACCOUNT. IF ENTRIES "B"							CASH DISCOUNT, SHOULD USE ENTRIES "B" THROUGH "F"			- 1				1		
THROUGH "F" ARE USED, DO NOT USE ENTRIES "H"							THEREBY RECORDING THE PRICE VARIATIONS IN AN			- 1				1		
THROUGH "L".							"EXPENSE-PRICE VARIATION" ACCOUNT. IF ENTRIES "B"			-				1		
NOTE: AGENCIES WHICH CAPITALIZE ASSETS AT INVOICE							THROUGH "F" ARE USED, DO NOT USE ENTRIES "H"			- 1				1		
PRICE, NET OF ALLOWABLE CASH DISCOUNT, USE ENTRIES							THROUGH "L".			- 1				1		
PRICE, NET OF ALLOWABLE CASH DISCOUNT, USE ENTRIES										- 1				1		
"F" THROUGH "I", DO NOT USE ENTRIES "B" THROUGH							NOTE: AGENCIES WHICH CAPITALIZE ASSETS AT INVOICE			- 1				1		
193 PAYMENT OF ACCRUED INTEREST PAYABLE							PRICE, NET OF ALLOWABLE CASH DISCOUNT, USE ENTRIES		-	- 1		-		1		
193 PAYMENT OF ACCRUED INTEREST PAYABLE							"F" THROUGH "I", DO NOT USE ENTRIES "B" THROUGH		-	- 1		-		1		
i i i i i i							"E".	- 1	-	-		1				
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ACCRUED INTEREST PAYABLE               000-599 43.11, 43.12, 43.15,	193						PAYMENT OF ACCRUED INTEREST PAYABLE	-		-		I		I		09/23/92
A 2140 ACCRUED INTEREST PAYABLE           000-599 43.11, 43.12, 43.15,								I	I	- 1		I		I		
	A	2140					ACCRUED INTEREST PAYABLE	I	I		I	ı	I	000-599	43.11, 43.12, 43.15,	

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON G GOVERNMENT | x | | 900-999 43.19 N NON-GOVERNMENT | X | 1012 DISBURSEMENTS (OTHER THAN PAYROLL) 194 FINAL DISBURSEMENT - FOR LOANS AND INVESTMENTS AND 02/05/97 ACCRUED INTEREST PURCHASED ON INVESTMENTS A 1341 INTEREST RECEIVABLE ON LOANS 015-399 33.1W G GOVERNMENT N NON-GOVERNMENT 1343 INTEREST RECEIVABLE ON INVESTMENTS 015-029 33.1V G GOVERNMENT 900-900 N NON-GOVERNMENT LOANS RECEIVABLE - PRINCIPAL 1351 015-399 33.21-33.2Z, 42.11, 42.12 GOVERNMENT G N NON-GOVERNMENT | x | 1610 SECURITIES (AT PAR) 33.11-33.1H, 33.1Z, 61.47 015-029 G GOVERNMENT 900-959 N NON-GOVERNMENT 1690 OTHER INVESTMENTS 015-029 33.12, 33.1Z G GOVERNMENT 900-959 N NON-GOVERNMENT 1012 DISBURSEMENTS (OTHER THAN PAYROLL) - ALSO -B 4801 UNDELIVERED ORDERS - UNPAID SAME AS A SAME AS A (EXCEPT EXCLUDE AD CATEGORY A APPORT. - DIRECT PROGRAM 61.47) | | x | x | CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR BD CATEGORY B APPORT. - DIRECT PROGRAM | | x | x |

UPDATED

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TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SR	C   TM	G   TY	P   CA	T FI	N   CAT	FD-GRP	OBJECT CLASS
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	1		-	x	x	1	1	
								1		-		1	1	I	
				490	2		EXPENDED AUTHORITY - PAID	- 1					1	I	
					AD		CATEGORY A APPORT DIRECT PROGRAM	- 1			x	x	1	I	
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1			x	x	1	I	
					BD		CATEGORY B APPORT DIRECT PROGRAM	- 1			x	x	1	I	
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C	3100						APPROPRIATED CAPITAL	- 1					1	015-399	33.11-33.1H, 33.1Z,
								- 1					1	900-959	33.21-33.2Z, 42.11,
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				321	1		INVESTMENT IN CAPITAL ASSETS	- 1					1	I	
								- 1					1	I	
							NOTE: THIS TC HAS BEEN REVISED TO ELIMINATE THE	1				1	1	I	
							EXPENSING OF LOANS MADE FROM ANNUAL AND MULTI-YEAR	1				1	1	I	
							ACCOUNTS SINCE THE COLLECTIONS NO LONGER ARE	1				1	1	I	
							DEPOSITED TO MISCELLANEOUS RECEIPTS. SEE TC's	1		-		1		I	
							126(R) AND 139(R) AND 12B TO TRANSFER (CANCEL) THE	1		-		1		I	
							LOANS AND ACCURED INTEREST UNDER RECEIPT ACCOUNTS	1		-		1		I	
							TO REESTABLISH THEM IN THE CURRENT MUTI-YEAR	1		-		1		1	
							ACCOUNT AUTHORIZED TO RECEIVE AND USE THESE	1		-		1		1	
							COLLECTIONS.	1		-		1		1	
								- 1					1	I	
							NOTE: GUARANTEED DEFAULTED LOANS PAID-OFF SHOULD	- 1					1	I	
							ALSO BE RECORDED UNDER TC 296 AND 298 TO TRANSFER	- 1					1	I	
							THE LOAN RECEIVABLE TO LOANS RECEIVABLE-DEFAULTED.	- 1					1	I	
								- 1					1	I	
							NOTE: FOR "C" ENTRY CANNOT DISTINGUISH BY FUND	I		-		1	1	1	
							GROUP WHETHER AN ACCOUNT HAS APPROPRIATED CAPITAL	I		-		1	1	1	
							VS. AUTHORITY THAT DOES NOT ESTABLISH APPROPRIATED	I		-		1	1	1	
							CAPITAL. THEREFORE SEE TC 423 FOR YEAR END	I		-		1	1	1	
							ADJUSTMENT.	I		-		1	1	I	
								I		-		1	1	I	
							NOTE: IF PAYMENT IS DIFFERENT FROM THE UNPAID	I		-		1	1	I	

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March	21, 1	997				HHS TRANSACTION	ON CODE	S								PAGE 166
	GL GL						T-	-r c	-P G	3-N	A-B	D-R	e F−U	1		
	GL			GL			A'	TH   A	тн т	rn	APR	PRG	: CSI	:		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	sı	RC   T	MG   I	YP	CAT	FIN	(CAI	FD-GRP	OBJECT CLASS	ON
						OBLIGATION, LIQUIDATE THE DIFFERENCE THROUGH TC	1			- 1	١	l		1		
						050.	1		- [	- 1	١	l		1		
195						REFUNDS FROM OTHER INCOME	1			- 1		l		I		11/01/88
							I			- 1		l		1		
A	5903					REVENUE - ALL OTHER SOURCES	I			- 1		l		000-599	61.69	
		G				GOVERNMENT	I			x		l		900-999		
		N				NON-GOVERNMENT	I			x		l		1		
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				1015		COLLECTIONS	I			- 1		l		1		
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196						REFUND FOR RETURN OF GOODS SOLD OR SERVICES	- 1			ı		l		I		11/01/88
						RENDERED AFTER RECEIPT OF PAYMENT	- 1			ı		l		I		
							- 1			ı		l		I		
A	5100					REVENUE FROM GOODS SOLD	- 1			ı		l		000-599	61.61, 61.62	
		G				GOVERNMENT	I		-	x	١	l		900-999		
		N				NON-GOVERNMENT	I		-	x	١	l		1		
							I		-	I	١	l		1		
	5200					REVENUE FROM SERVICES PROVIDED	I		-	I	١	l		1		
		G				GOVERNMENT	I		'	x	١	l				
		N				NON-GOVERNMENT	I	ı	١	x	١	l		1		
							I	ı	١	١	١	l		1		
				1015		COLLECTIONS	I	ı	١	١	١	l		1		
							I	ı	١	١	١	l		1		
198						DISBURSEMENTS - FINAL - (FOR LOST DISCOUNTS)	!		- 1		١			1		12/19/96
							1	!	-	- 1	ا			1		
A	6104					EXPENSE - CASH DISCOUNTS LOST/NOT TAKEN	1	!	-	- 1	ا			000-599	MAJOR OC'S 21-26, 31, 32,	
		ND				NON-GOVERNMENT - DIRECT PROGRAM	1	!		x	ا	x		900-999	41	
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM	!			x		x				
							!	!		!		l	!	!		
				1012		DISBURSEMENTS (OTHER THAN PAYROLL)	1	- 1				ļ		1		
														1		
						- ALSO -	1	- 1				ļ		1		
									!	 		l		1		
						* FOR CURRENT YEAR (FOR PRIOR YEAR - SEE D, E, OR F	) *	ı	ı	ı	١	I	I	I		

ON

TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	sr	C TM	G TY	P   CA	T F	IN C	AT	FD-GRP	OBJECT CLASS
								!	!	!		!	!			
В	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	!					-		SAME AS A	SAME AS A
		AD					CATEGORY A APPORT DIRECT PROGRAM	!	!	!		•	K	!		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	!			X	•	K			
		BD					CATEGORY B APPORT DIRECT PROGRAM	!			X	:	K			
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	!			X	:   :	K	- !		
				400	_			!					-			
				490			EXPENDED AUTHORITY - PAID	- !				. I	- I	- !		
					AD		CATEGORY A APPORT DIRECT PROGRAM	- !				:   : 	•			
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1	1			:   : ·   ·				
					BD		CATEGORY B APPORT DIRECT PROGRAM	- 1	1	1		:   : ·   ·	•			
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1	1	1	1	:   :	ъ. I			
							- AND -	-	1	1	1	1	1	- 1		
							- AND -	- 1	1	1	1		1	 		
							* FOR THE AMOUNT OF DIRECT EXPENSE IN A	1	1	1	1		-			
							FOR THE AMOUNT OF DIRECT EAFENDE IN A	1	1	1	1	1	1	 		
C	3100						APPROPRIATED CAPITAL		1		 	' '		<u>'</u>	SAME AS A	SAME AS A
C	3100						AFROINIALD CAFILL		1	' 	1	' 		 	DAME AD A	DATE AD A
				570	0		APPROPRIATED CAPITAL USED	-	' 	' 	' 	i				
				370			In the first of th	-	' 	' 	' 	i				
							- (CONTINUED FROM B) OR -	i	' 	' 	1	i	i			
							(66.12.1622 2.1611 2) 61.	i	i	i	' 	i	i	i		
							* FOR PRIOR-YEAR UPWARD ADJUSTMENT-UNEXPIRED/EXPIRED	, *	i	i	i	i	i	i		
								i	i	i	i	i	i	i		
D	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	i	i	i	i	i	i	i	SAME AS A	SAME AS A
		AD					CATEGORY A APPORT DIRECT PROGRAM	i	i	i	x	: [ :	к	i		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	i	•	: [ :		i		
		BD					CATEGORY B APPORT DIRECT PROGRAM	i	i	i	x	·   :	к	i		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	i	Ĺ	İ	x	:   :	к	ĺ		
								- 1	1	ı	ı	ı	Ι	١		
				498	2		UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED	1	1	1	1	1	Τ	ĺ		
							AUTHORITY - PAID	1	1	1	1	I	-	- 1		
					AD		CATEGORY A APPORT DIRECT PROGRAM	- 1	1	1	x	:   :	к	١		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1	1	1	x	:   :	к	-		
					BD		CATEGORY B APPORT DIRECT PROGRAM	- 1	1	1	x	:   :	к	- [		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1	1	1	x	:   :	к	- 1		

	•						19	T-L C	-PIG	-N   A-	вID-1	R F−U	I		
	GL			GL			-	ATH A					-		UPDATED
TC#	DR	SI	UB COST	CR SUB	COST	DESCRIPTION				•	•	•	FD-GRP	OBJECT CLASS	ON
											-	. ,	1		
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						- OR -	i	i	i	i	i	i			
							i	i	i	i	i	i			
						* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED *	i	i	i	i	i	i			
							i	i	i	i	i	İ			
Е	497	72				DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED	i	i	ĺ	i	Ì	İ	000-199	SAME AS A	
						AUTHORITY - REFUNDS - PAID	- 1	- 1	- 1	1	1	1	400-459		
		Al	D			CATEGORY A APPORT DIRECT PROGRAM	- 1	- 1	- 1	x	x	1	500-559		
		Al	R			CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1	- 1	- 1	x	x	1	900-939		
		В	D			CATEGORY B APPORT DIRECT PROGRAM	1	- 1	- 1	x	x	1	960-979		
		Bl	R			CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1			x	x	1			
							- 1		- 1		1	1			
				4310		ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS	- 1		- 1		1	1			
				AD		CATEGORY A APPORT DIRECT PROGRAM	- 1	- 1	- 1	x	x	1			
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1		- 1	x	x	1			
				BD		CATEGORY B APPORT DIRECT PROGRAM	- 1			x	x	1			
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	1		- 1	x	x	1			
							1		- 1			1			
						- OR -	- 1		- 1			1			
							- 1		-		-				
						* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - EXPIRED *	- 1	-	I		1	I			
							- 1	-	ı			1			
F	497	72				DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED	I		ı	I		I	100-399	SAME AS A	
						AUTHORITY - REFUNDS - PAID	I		ı	I		I	430-499		
		Al				CATEGORY A APPORT DIRECT PROGRAM	- 1			x	:		530-599		
		Al				CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1			•	X		940-959		
		Bl				CATEGORY B APPORT DIRECT PROGRAM	. !			•	X		980-999		
		Bl	R			CATEGORY B APPORT REIMBURSABLE PROGRAM	. !		-	X	X	1	<u> </u>		
							!	!	!	!	!	!			
				4612		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	!	!	!						
				AD		CATEGORY A APPORT DIRECT PROGRAM				•	X		 		
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		- 1	-	•	X		 		
				BD		CATEGORY B APPORT DIRECT PROGRAM		- 1		:	X		 		
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM		1	 	ı X	X	1	 		
						NOTE: USE THIS TC IN CONJUNTION WITH TC 191 AND	l i	l I	 	ı	1	1	 		
							l i	l I	 	ı	1	1	 		
						TC 192 FOR THE AMOUNT OF THE DISCOUNT NOT TAKEN.	ı	I	ı	I	I	1	I		

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON DISBURSEMENTS - FINAL - (FOR INTEREST PENALTIES) 199 12/19/96 A 6330 OTHER INTEREST EXPENSES 000-599 MAJOR OC'S 21-26, 31, 32, ND NON-GOVERNMENT - DIRECT PROGRAM | x | 900-999 41 NR NON-GOVERNMENT - REIMBURSABLE PROGRAM | x | 1012 DISBURSEMENTS (OTHER THAN PAYROLL) - ALSO -\* FOR CURRENT YEAR (FOR PRIOR YEAR - SEE D, E, OR F) \* B 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR 4902 EXPENDED AUTHORITY - PAID CATEGORY A APPORT. - DIRECT PROGRAM AD AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM - AND -\* FOR THE AMOUNT OF DIRECT EXPENSE IN A \* C 3100 APPROPRIATED CAPITAL SAME AS A SAME AS A 5700 APPROPRIATED CAPITAL USED - (CONTINUED FROM B) OR -

ON

TC# DR SUB COST CR SUB COST DESCRIPTION  SRC TMG	TYP   CAT   FIN   CAT   FD-GRP OBJECT CLASS
* FOR PRIOR-YEAR UPWARD ADJUSTMENT-UNEXPIRED/EXPIRED *	
FOR FATOR-TEAR OF MAND ADDUSTREET CHEEK FREED	1 1 1
D 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	SAME AS A SAME AS A
AD CATEGORY A APPORT DIRECT PROGRAM	x   x
AR CATEGORY A APPORT REIMBURSABLE PROGRAM	x   x
BD CATEGORY B APPORT DIRECT PROGRAM	x   x
BR CATEGORY B APPORT REIMBURSABLE PROGRAM	x   x
	1 1 1 1
4982 UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED	
AUTHORITY - PAID	
AD CATEGORY A APPORT DIRECT PROGRAM	x   x
AR CATEGORY A APPORT REIMBURSABLE PROGRAM	x   x
BD CATEGORY B APPORT DIRECT PROGRAM	x   x
BR CATEGORY B APPORT REIMBURSABLE PROGRAM	x   x
- OR -	
+ FOR RELOW WILLIAM ROUNTING AD THE THE THE THE THE THE THE THE THE THE	
* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED *	
E 4972 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED	
AUTHORITY - REFUNDS - PAID	400-459
AD CATEGORY A APPORT DIRECT PROGRAM	x   x
AR CATEGORY A APPORT REIMBURSABLE PROGRAM	X   X     900-939
BD CATEGORY B APPORT DIRECT PROGRAM	X   X     960-979
BR CATEGORY B APPORT REIMBURSABLE PROGRAM	x   x
	1 1 1
ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS	
AD CATEGORY A APPORT DIRECT PROGRAM	x   x
AR CATEGORY A APPORT REIMBURSABLE PROGRAM	x   x
BD CATEGORY B APPORT DIRECT PROGRAM	x   x
BR CATEGORY B APPORT REIMBURSABLE PROGRAM	x   x
- OR -	

Marc	h 21,	1997					HHS TRANSACTION	CODE	S								PAGE 171
GL GL								T	-г с-	-P G	-N   A	-в :	D-R	F-U	I		
	GL			GL				A'	TH AT	гн   т	RN   A	PR	PRG	CST	I		UPDATED
TC#	DR	SUB	COST		SUB	COST	DESCRIPTION	-							FD-GRP	OBJECT CLASS	ON
20.11		202	0021	02.		0021	2230121 2201	12.	,				,		1 12 0111	020201 0222	<b>51</b> .
							* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - EXPIRED *		- 1	- 1	1	- 1	- 1		1		
									ı	ı	ı	ı	I		I		
F	4972						DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED			ı	ı	- 1	I		100-399	SAME AS A	
							AUTHORITY - REFUNDS - PAID			- 1	-	- 1			430-499		
		AD					CATEGORY A APPORT DIRECT PROGRAM			- 1	:	x	x		530-599		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	ĺ	- 1	- 1	1:	x	x		940-959		
		BD					CATEGORY B APPORT DIRECT PROGRAM	i	i	i		:	x		980-999		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	i		:	x		1		
		210					CHILDONI D'ILLONI. NEILEONDIEL INCOME	'							1		
									- !	!	!		!		1		
				46	12		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION		- 1			1	- 1				
					AD		CATEGORY A APPORT DIRECT PROGRAM	ı	ı	ı	3	x	x		I		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		ı	ı	:	x	x				
					BD		CATEGORY B APPORT DIRECT PROGRAM			ı	:	x	x		I		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM			- 1	:	x	x		[		
										- [	- [	- [	- 1		I		
							NOTE: USE THIS TO IN CONJUNCTION WITH TO 191 AND		- 1	-	-	- 1	- 1		I		
							TC 192 FOR THE AMOUNT OF INTEREST DUE TO UNTIMELY	- 1	- 1	- 1	1	- 1	- 1		I		
							PAYMENT OF INVOICE AND FOR TAKING DISCOUNT AFTER	i	i	i	i	i	i		I		
							EXPIRATION DATE.	i	i	i	i	i	i		I		
								'	'	'	'	'	'		1		
103							TONIC WARE BY YOU HEREBAT LEMBERG CHARAMETER BY										11 /01 /00
19A							LOANS MADE BY NON-FEDERAL LENDERS - GUARANTEED BY		-	!					1		11/01/88
							HHS		- 1			1	- 1				
									ı	ı	ı	١	I		I		
A	9012						GUARANTEED LOANS		ı	-		- 1			015-025	99.00	
										- 1	- 1	- 1	- 1		I		
				90	62		LOANS GUARANTEED					- [			I		
										- [	- [	- [	- 1		I		
							NOTE: UPON PAYOFF OF DEFAULTED GUARANTEED LOAN,		- 1	- 1	- 1	- 1	- 1		I		
							(1) RECORD OBLIGATION WITH TC 050, (2) RERUN THIS	1	1	1	1	- 1	- 1		I		
							TC 19A(R), AND (3) RECORD PAYOFF WITH TC 184.	i	i	i	i	i	i		İ		
							ALSO RECORD UNDER TC 296 AND TC 298 TO TRANSFER	i	i	i	i	i	i		I		
							FROM LOAN RECEIVABLE TO LOAN RECEIVABLE -	i	i	i	i	i	i		I		
							DEFAULTED.	' '	i	' '					1		
							DEFRUITED.	- 1	'	- 1	'	- 1	'		ı		
19B							REPAYMENT OF BORROWING AUTHORITY FROM TREASURY								1		11/01/88
							(PUBLIC DEBT) AND FEDERAL FINANCING BANK (AGENCY	I	ı	ı	ı	I			1		
							DEBT)			-		ı			I		
										-		- 1			1		
A	2512						PRINCIPAL PAYABLE TO TREASURY - REPAYMENT	- 1		-	-	-	- 1		015-025	61.4U	
								- 1		-		-			030-399		
										-		- 1					

Marc	h 21, 1	L997				HHS TRANSACTI	ON CODES	3								PAGE 172
							т-	-r c	-P G	-N   Z	A-B	D-R	F-U	I		
	GL			GL			A:	гн   А	тн т	RN   A	APR	PRG	CST	1		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	sı	RC   T	MG   T	YP   C	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
	2522					BORROWING FROM FEDERAL FINANCING BANK (FFB) -	I							I	61.4Y	
							I							I		
				1011		AUTHORITY	I	-	-	- 1	- 1			I		
							I	-	I	- 1	- 1			I		
						THIS IS A NON-EXPENDITURE TRANSACTION USING	I	-	ı	-	I			I		
						SF-1151	I	-	-	-	I	١		I		
19C						DISBURSEMENT OF PRIOR ACCRUAL, RECORD BENEFIT	!	!	!		!					02/27/97
						PAYMENTS MADE BY PAYMENT CENTERS	!	!	!		!					
							!		!							
A	6101					OPERATING/PROGRAM EXPENSES	!		!	1				960-999	42.1A, 41.78	
		ND				NON-GOVERNMENT - DIRECT PROGRAM	!		•	x		x				
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM			!	x		x		1		
				1010					!					1		
				1012		DISBURSEMENTS (OTHER THAN PAYROLL)	!	-	-	- 1				1		
						- AND -		-		- 1				1		
						- AND -	!	-	-	- 1				1		
ъ	4620					OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION								l Leameaea	SAME AS A	
ь	4020					OTHER FORDS AVAILABLE FOR COMMITMENT/OBLIGATION	-	1		 		, ,		SAME AS A 	SAME AS A	
				4902		EXPENDED AUTHORITY - PAID	i	' 	i	' 	, 	' 		! 		
				ND		NON-GOVERNMENT - DIRECT PROGRAM	i	i	i	x	i	хI		' 		
							i	i	i	- , 	i	, 		I		
						- AND -	i	i	i	i	i	i		I		
							i	i	i	i	i	i		I		
С	2190					OTHER ACCRUED LIABILITIES	i	i	i	i	i	i		'   SAME AS A	SAME AS A	
		N				NON-GOVERNMENT	i	i	i	x	i	i		I		
							i	i	i	i	i	i		I		
				6101		OPERATING/PROGRAM EXPENSES	i	i	i	i	i	i		I		
				ND		NON-GOVERNMENT - DIRECT PROGRAM	ĺ	İ	İ	x	i	x		I		
				NR		NON-GOVERNMENT - REIMBURSABLE PROGRAM	İ	İ	İ	x	i	x		l		
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						- AND -	1	-	-	- [	- 1	-				
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TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SI	RC   TM	IG   T	YP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS		ON
D	4901						EXPENDED AUTHORITY - UNPAID		- [						SAME AS A	SAME AS A		
		ND					NON-GOVERNMENT - DIRECT PROGRAM	- 1	-	:	x		x		1			
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				4620	0		OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION	- 1	ı	1	- 1	- 1		I	I			
					ND		NON-GOVERNMENT - DIRECT PROGRAM	1	1	:	x	- 1	x	I	I			
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							- AND -	i	i	i	i	i		i	i I			
								i	i	i	i	i		i	i I			
							* FOR THE AMOUNT OF DIRECT EXPENSE IN A AND C *	' 		i	i			i	I I			
							FOR THE AMOUNT OF DIRECT EXPENDE IN A AND C		1	1				1	1			
_	2100						ADDRODELING GLOTTLE		1		- 1			1		anm na n		
H	3100						APPROPRIATED CAPITAL		!	!	- !	!		!	SAME AS A	SAME AS A		
								l	!	!	!				1			
				570	0		APPROPRIATED CAPITAL USED	I	ı	ı	ı	ı		I	1			
							REPAYMENT		ı		ı	١		I	I			
									-			- 1			I			
							NOTE: ENTRIES "C" AND "D" REVERSE THE ESTIMATES IN		- 1						I			
							TC 084 FOR THE ACTUAL EXPENDITURES. THE DIFFERENCE		- 1			- 1			[			
							BETWEEN THE TC 08A ESTIMATE AND THE TC 19C ACTUAL		- [									
							FOR A PARTICULAR MONTH WILL BE CONSIDERED IN	-	- [			- 1			I			
							MAKING THE FOLLOWING MONTH'S ESTIMATE.		-						I			
19D							TO RECORD ACQUIRED COLLATERAL-PENDING POSSIBLE	- 1	ı	1	- 1	- 1		I	I			02/27/92
							LOAN DEFAULT	I	1	ı	- 1	- 1		I	I			
								i	i	i	i	ĺ		İ	İ			
A	9016						ACQUIRED COLLATERAL	i	i	i	i	i		İ	015-025	61.4G		
								i	i	i	i	i		i	100-199			
								i	i	i	i	i		i	i I			
				906	6		COLLATERAL ACQUIRED PENDING LOAN DEFAULT	i	i	i	i	i		i	i I			
				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			001111111111111111111111111111111111111	' 		i	i			i	I I			
							NOTE: RECORD VALUE OF COLLATERAL TAKEN AT TIME OF	' 		i	i			i	I I			
							THE LOAN CLOSING AND HELD PENDING NEED TO REALIZE							1	i İ			
									1	1				1	1			
							VALUE THERE FROM (LOAN DEFAULT).	ı	1	ı	'			1	I			
19E							DAVMENT TO DELEGE DETOR LITERE ON ACCUITED	ı	ı	ı	1				1			11/01/88
TAR							PAYMENT TO RELEASE PRIOR LIENS ON ACQUIRED	l I	l I	l i	-			I I	1			11/U1/88
							COLLATERAL	l	 	ļ	- [	!		1	I			
									1	1		!		1	1			
A	2910						PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL		1	1				1	1			
									!	!					1			
				101:	2		DISBURSEMENTS (OTHER THAN PAYROLL)		1	1	-	I		1	015-025	61.4N		
									1	1	-	I			100-199			
								I	1	1	-	١		I	I			

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								-F C										
	GL			GL				TH   A				-	-					UPDATED
TC#	DR	SUB	COST	CR SUE	COST	DESCRIPTION	s	RC   I	MG	TYP	CA	T   F	IN   C	AT	FD-GRP	OBJECT	CLASS	ON
						- AND -	1	1				ı						
						1110	i	i	i		i I	i	i	i				
В	4230	)				UNFILLED CUSTOMER ORDERS - UNOBLIGATED	i	i	i		i I	i	i	i	SAME AS A	SAME AS A		
							- 1		- 1			Ι	-	- [				
				4250		REIMBURSEMENTS AND OTHER INCOME EARNED	I	- 1	- 1			1	- [	I				
							I		I			ı	-	-				
						NOTE: BE SURE TO OBTAIN LEGALLY BINDING RELEASE OF			I				-	-				
						PRIOR LIEN.		!	!			!						
												!						
						NOTE: IF PRIOR LIEN IS SETTLED FOR MORE OR LESS								-				
						THAN AMOUNT SET UP UNDER TC 251 ADJUST THE DIFFERENCE UNDER TC 26D OR 26E.		- 1	 		 	1	-	- 1				
						DIFFERENCE UNDER IC 20D OR 20E.	ı	ı	'		ı	1	'	- 1				
220						COLLECTIONS (CASH RECEIPTS)	- 1	1	ı		ı	ı	1	- 1				11/01/88
							İ	ĺ	ĺ		İ	İ	İ	İ				
						COLLECTIONS - ADVANCES AND REIMBURSEMENTS BILLED	- 1	- [	I			Τ	1	-				
							- 1		- 1			1	-	- [				
A	1015	5				COLLECTIONS			- 1			1		- [	000-599	61.75		
							- 1	-	I			Ι	-	- 1	900-999			
							- 1	-	I			-	-	-				
				1311		ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED			I			ı	-	-				
				G		GOVERNMENT				х				-				
				N		NON-GOVERNMENT		!	!	х		!						
							ı	ı	١		l	ı	ı	ı				
221						COLLECTION OF INCOME - NOT ANTICIPATED (FUNDS NOT	1	1	1		ı	ı	1	1				07/30/96
						RETURNED TO TREASURY) - INCLUDES PROCEEDS FROM	i	i	i		i I	i	i	i				
						SALE OF PROPERTY WHEN THERE IS A GAIN	i	Ĺ	i		İ	i	i	i				
							- 1	-	I			Ι	-	-				
A	1015	5				COLLECTIONS		-	I			1	-	- 1	000-599			
									- 1			-	-	-	900-999			
							I	-	- 1		I	1	-	- 1				
				5100		REVENUE FROM GOODS SOLD	I	- 1	-				I	I		61.61		
				G		GOVERNMENT			I	х				- 1				
				N		NON-GOVERNMENT				х								
							I	I	ı		I	I	I	ı				

Marc	h 21, 1	997				HHS TRANSACT	ION CODE	ES								PAGE 175
							7	T-L	C-P	G-1	1   A-	в D-	R F-	ןש		
	GL			GL			2	ATH	ATH	TRN	I AP	R   PI	RG   CS	T		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	5	SRC	TMG	TY	CA	T F	N   CA	T   FD-GRP	OBJECT CLASS	ON
				5200		REVENUE FROM SERVICES PROVIDED	1				1	1	-	1	61.62	
				G		GOVERNMENT	-			x			-	I		
				N		NON-GOVERNMENT	-			x			-	I		
							-						-	I		
				5903		REVENUE - ALL OTHER SOURCES	-						-	I	61.64, 61.69	
				G		GOVERNMENT	-			x			-	I		
				N		NON-GOVERNMENT	-			x			-	I		
							I				1		-	I		
				7112		GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE	- 1	- 1				-	I	I	61.1H, 61.1J	
							- 1	- 1				-	I	I		
							-						-	I		
						- AND -	-						-	I		
							-						-	I		
В	4250					REIMBURSEMENTS AND OTHER INCOME EARNED	-						-	I		
							-						-	I		
				4450		UNAPPORTIONED AUTHORITY - AVAILABLE	-						-	000-599	61.1H,61.1J	
				D		DIRECT PROGRAM	-					2	<u> </u>	900-999		
				R		REIMBURSABLE PROGRAM	-					2	ζ	I		
							-						-	I		
						NOTE: REFER TO CRITERIA IN A-34, SECTION 44.4C TO	-						-	I		
						DETERMINE THE TIMING OF AVAILABILITY OF FUNDS FOR	-						-	I		
						OBLIGATIONS SEE TCS ON PAR 00P OR 00Q.	-						-	I		
							-						-	I		
						NOTE: SEE TC 267 FOR FUNDS DEPOSITED IN SUSPENSE	-						-	I		
						ACCOUNT FOR LATER REPLACEMENT OF PROPERTY. GAIN	1	- 1			I	I	-			
						IS DETERMINED IF THE SUM RECEIVED IS GREATER THAN	1	- 1			I	I	-			
						THE BOOK VALUE (GROSS ASSET LESS ACCUMULATED		- 1								
						DEPRECIATION). SEE TC 22A WHEN THERE IS A LOSS ON							-	I		
						DISPOSITION.	-	- 1					-	1		
223						COLLECTION OF PRINCIPAL ON LOANS OR DIRECT SALE	1	- 1			I	I	-			09/29/95
							1	- 1			I	I	-			
A	1015					COLLECTIONS		- 1						015-025	61.4D, 61.4H, 61.4L	
								- 1						030-199	" " "	
								- 1						700-899	61.4D, 61.4H	
							1	- 1			1	1				

ON

March 21, 1997 HHS TRANSACTION CODES |T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS LOANS RECEIVABLE - COLLECTION 1352 015-025 61.4H G GOVERNMENT 030-199 | x | N NON-GOVERNMENT 1354 GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE -700-899 61.4D, 61.4H COLLECTIONS G GOVERNMENT N NON-GOVERNMENT 1356 LOANS RECEIVABLE - GUARANTEED/PLEDGED - COLLECTION 015-025 61.4L G GOVERNMENT 030-199 N NON-GOVERNMENT 1358 LOANS RECEIVABLE - DEFAULTED - COLLECTIONS 015-025 61.4D G GOVERNMENT 030-199 N NON-GOVERNMENT - ALSO в 3211 INVESTMENT IN CAPITAL ASSETS 015-025 SAME AS A 030-199 3100 APPROPRIATED CAPITAL - AND -C 4250 REIMBURSEMENTS AND OTHER INCOME EARNED 015-025 61.4D, 61.4H, 61.4L 030-199 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED NOTE: DISCOUNT ON SALE OF LOANS WILL BE REFLECTED IN THIS TC AND ALSO TC 33B. NOTE: THE COLLECTION WILL ALWAYS REDUCE 3100 IN THE "B" ENTRY AN ADJUSTING ENTRY AT YEAR-END WILL TRANSFER BALANCES FROM 3100 TO 3620 FOR REVOLVING

AND TRUST FUNDS.

Marc	n 21, 199	97			HHS TRANSACTION CODES	PAGE 177
					T-L   C-P   G-N   A-B   D-R   F-U	
	GL		GL		ATH ATH TRN APR PRG CST	UPDATED
TC#	DR S	SUB COST	CR SUB	COST DESCRIPTION	SRC TMG TYP CAT FIN CAT FD-GRP OBJECT CLASS	ON
224				COLLECTION OF INTEREST ON LOANS (RE	PAYMENT OR	06/17/96
				OUTRIGHT SALE) AND AUDIT DISALLOWAY	CE	
A	1015			COLLECTIONS		
			1341	INTEREST RECEIVABLE ON LOANS		
			G	GOVERNMENT		
			N	NON-GOVERNMENT		
			1344	INTEREST RECEIVABLE ON GENERAL/TRUST H	UND RECEIPTS           700-899 61.4E, 61.4S, 61.77,	
			G	GOVERNMENT		
			N	NON-GOVERNMENT		
				- AND -		
В	4250			REIMBURSEMENTS AND OTHER INCOME EARNEI	015-025 61.4E, 61.4S, 61.4T,	
					030-199 61.75	
			4230	UNFILLED CUSTOMER ORDERS - UNOBLIGATED		
				NOTE: RECORD CASH RECEIVED FOR INTERES	T ON \$1 FOR	
				\$1 BASIS. ANY DISCOUNT ON SALE OF LOAM	WILL BE	
				RECOGNIZED IN TC 223 AND TC 33B.		
227				COLLECTION OF INSURANCE PREMIUMS		11/01/88
A	1015			COLLECTIONS	015-025 61.75	
			1317	INSURANCE PREMIUMS RECEIVABLE		
			N	NON-GOVERNMENT	x	
				- AND -		

March 21, 1997 HHS TRANSACTION CODES PAGE 178 |T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON REIMBURSEMENTS AND OTHER INCOME EARNED B 4250 SAME AS A SAME AS A 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED NOTE: SEE ALSO TC 138 FOR ACCRUAL OF PREMIUMS. 228 COLLECTION OF PRINCIPAL - REDEMPTION OF SECURITIES 11/01/88 A 1015 COLLECTIONS 015-029 61.4H 900-959 1610 SECURITIES (AT PAR) G GOVERNMENT N NON-GOVERNMENT 22A COLLECTION OF INCOME FOR SALE OF PROPERTY WHEN 07/30/96 THERE IS A LOSS A 1015 COLLECTIONS 000-599 900-999 7212 LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE - AND -B 4250 REIMBURSEMENTS AND OTHER INCOME EARNED 4450 UNAPPORTIONED AUTHORITY - AVAILABLE 000-599 61.1H, 61.1J 900-999 D DIRECT PROGRAM R REIMBURSABLE PROGRAM NOTE: REFER TO CRITERIA IN A-34, SECTION 44.4C TO DETERMINE THE TIMING OF AVAILABILITY OF FUNDS FOR OBLIGATIONS.

NOTE: SEE TC 267, AND NOTE IN TC 221.

 $|\mathtt{T-L}|\mathtt{C-P}|\mathtt{G-N}|\mathtt{A-B}|\mathtt{D-R}|\mathtt{F-U}|$ 

							T-L C-P G-N A-B D-R F-U									
	GL			GL			A'	TH   AT	гн   т	RN	APR	PRG	CST	I		UPDATED
TC#	DR	SUB	COST	CR SU	B COST	DESCRIPTION	S	RC   TI	MG   T	YP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
232						COLLECTIONS - ACCOUNTS RECEIVABLE - GENERAL/TRUST		-		- 1				I		09/28/95
						FUND RECEIPTS		- 1		- 1			1	I		
										- 1				I		
	A 101	5				COLLECTIONS				- 1				700-899	61.75	
										- 1				I		
				1313		GENERAL/TRUST FUND RECEIPTS RECEIVABLE		- 1		- 1				I		
				G		GOVERNMENT		- 1		x				I		
				N		NON-GOVERNMENT		- 1		x				I		
										- 1				I		
235						COLLECTIONS - RECEIPT ACCOUNTS - NOT PREVIOUSLY		- 1		- 1				I		09/29/95
						ACCRUED - INCLUDES PROCEEDS FROM SALE OF PROPERTY		- 1		- 1				I		
						WHEN THERE IS A GAIN				- 1				I		
										- 1				I		
	A 101	5				COLLECTIONS		- 1		- 1				700-899		
								- 1		- 1				I		
				5303		INTEREST, PENALTY & ADMINISTRATIVE COSTS EARNED ON		- 1		- 1				I	61.7D, 61.7E, 61.7F	
						DELINQUENT ACCOUNTS - GENERAL/TRUST FUND RECEIPTS		- 1		- 1				I		
				N		NON-GOVERNMENT		- 1		x				I		
								- 1		- 1				1		
				5901		MISCELLANEOUS REVENUE - GENERAL/TRUST FUND		- 1		- 1				I	61.64, 61.77, 61.78	
						RECEIPTS		- 1		- 1				I		
				G		GOVERNMENT		- 1		x				I		
				N		NON-GOVERNMENT		- 1		x				I		
								- 1		- 1				I		
				7112		GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE		- 1		- 1				I	61.1H, 61.1J	
								- 1		- 1				I		
						- AND -		- 1		- 1				I		
								- 1		- 1				I		
	в 599	0				CONTRA REVENUE - COLLECTED FOR OTHERS	- 1			- [				700-899	SAME AS A	
		G				GOVERNMENT	- 1	-		x				1		
		N				NON-GOVERNMENT	- 1	-		x				1		
							- 1			- [				I		
				2990		OTHER LIABILITIES	- 1			- [				I		
				G		GOVERNMENT	- 1	-	-	х				1		
				N		NON-GOVERNMENT	- 1	-	-	х				1		

	GL			GL				T-L C-P G-N A-B D-R F-U   ATH ATH TRN APR PRG CST   SRC TMG TYP CAT FIN CAT  FD-GRP							İ		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SI	RC   TI	MG   T	YP   C	CAT   I	FIN	CAT	FD-GRP	OBJECT CLASS	ON
														ı	i		
							NOTE: ALSO RECORD THE CASH AVAILABILITY OF ANY			1	1	1		l I	 		
							"AVAILABLE RECEIPTS" TO THE EXPENDITURE	i	i	, 	1	i		l I	I I		
							APPROPRIATION. AVAILABLE RECEIPTS ARE TO BE	i	i	, 	1	i		l I	I I		
							TREATED AS ESTIMATED REIMBURSEMENTS AND AVAILABLE	i	i	, 	1	i		l I	I I		
							FOR APPORTIONMENT.	¦	' '	' '				 	I I		
							FOR APPORTONISMI.	¦	' '	' '				 	I I		
							NOTE: SEE TC 267 FOR FUNDS DEPOSITED IN SUSPENSE	¦	' '	' '				 	I I		
							ACCOUNT FOR LATER REPLACEMENT OF PROPERTY. GAIN	¦	' '	' '				 	I I		
							IS DETERMINED IF SUM RECEIVED IS GREATER THAN THE	i	i	1	1	i		l I	I I		
							BOOK VALUE (GROSS ASSET LESS ACCUMULATED	i	i	1	1	i		l I	I I		
							DEPRECIATION). SEE TC 23A WHEN THERE IS A LOSS ON	i	i	1	1	i		l I	I I		
							DISPOSITION.	i	i	1	1	i		l I	I I		
							2-2-32-1-0.0	'	'	'	'	'	. '	'	1		
236							COLLECTIONS - REFUNDS AND AUDIT DISALLOWANCES	1	1	ı	1	- 1	ı	l	l		12/19/96
							BILLED	i	i	i	i	i	ĺ	l	İ		
								i	i	i	i	i	i		I		
A	1015						COLLECTIONS	i	i	i	i	i	i		000-599		
								i	i	i	i	i	ĺ	l	900-999		
								i	i	i	i	i	ĺ	l	İ		
				131	2		REFUNDS RECEIVABLE	i	i	i	i	i	ĺ	l	I	MAJOR OC'S 11-13, 21-26,	
					G		GOVERNMENT	i	i	i	x	İ	ĺ		Ī	31, 32, 42, 61.73	
					N		NON-GOVERNMENT	i	i	i	x	İ	ĺ		Ī		
								i	i	İ	i	İ	ĺ		Ī		
				131	5		AUDIT DISALLOWANCES RECEIVABLE	i	i	İ	i	İ	ĺ		Ī	MAJOR OC'S 25, 41	
					N		NON-GOVERNMENT	ı	1		x	- 1	-		I		
								ı	-	-	1	- 1	-		I		
							- OR -	ı	-	-	1	- 1	-		I		
								1			-	- 1	- 1		1		
В	1015						COLLECTIONS	1			-	- 1			I	61.76	
								1			-	- 1			I		
				131	5		AUDIT DISALLOWANCES RECEIVABLE	-		-	-	- 1	- 1	l	[		
					N		NON-GOVERNMENT	-			x	- 1	- 1	l	[		
								-			-	- 1	- 1				
							- ALSO -	-			-	- 1	- 1				
								1			-	- 1	ı	l			

|T-L|C-P|G-N|A-B|D-R|F-U|GLGL ATH ATH TRN APR PRG CST UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON \* FOR CURRENT YEAR \* (FOR PRIOR YEAR - SEE H, I, J, OR K) C 4902 EXPENDED AUTHORITY - PAID SAME AS A SAME AS A AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x BD CATEGORY B APPORT. - DIRECT PROGRAM BRCATEGORY B APPORT. - REIMBURSABLE PROGRAM 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION 000-599 900-959 AD CATEGORY A APPORT. - DIRECT PROGRAM | x | x CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4620 OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION 960-999 AD CATEGORY A APPORT. - DIRECT PROGRAM | x | x AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR - AND -\* FOR REIMBURSABLE TRANSACTIONS \* (GR/NR TRANSACTIONS) D 4230 UNFILLED CUSTOMER ORDERS - UNOBLIGATED SAME AS A SAME AS A 4250 REIMBURSEMENTS AND OTHER INCOME EARNED - AND -\* IF TRANSFERS FROM ANOTHER FEDERAL AGENCY \* E 5100 REVENUE FROM GOODS SOLD 400-499 MAJOR OC'S 26, 31-33 G GOVERNMENT 960-999 5200 REVENUE FROM SERVICES PROVIDED MAJOR OC'S 11-13, 21-25, G GOVERNMENT 41-44

HAS TRANSACTION CODES

| T-L|C-P|G-N|A-B|D-R|F-U|

								T-	r c	-P C	3-N	A-E	3   D-	R F-I	ם		
	GL			GL				AT	H A	тн :	rn	APF	PR	g cs:	r		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SR	C T	MG :	ryp	CAI	FI	N   CA	r  FD-GRP	OBJECT CLASS	ON
				231	2		ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE			- 1					1		
							TRANSFER		-	- 1	- 1	l			1		
					G		GOVERNMENT				x				1		
										- 1					1		
							- OR -			- 1					1		
										- 1					1		
							* IF CONSOLIDATED WORKING FUND *			- 1					1		
								1	1	- 1		l			1		
F	5100						REVENUE FROM GOODS SOLD	1	1	- 1		l			500-599	SAME AS E	
		G					GOVERNMENT	1	1	- 1	x	l			1		
								1	1	- 1		l			1		
	5200						REVENUE FROM SERVICES PROVIDED	1	Ι	- 1		l		1	1		
		G					GOVERNMENT	1	Ι	- 1	x	l			1		
								1	Ι	- 1	- 1	l			1		
				231	2		ADVANCES FROM FEDERAL AGENCIES BY NON-EXPENDITURE	ı	ı	- 1	-	l	I	1	1		
							TRANSFER	ı	ı	- 1	-	l	I	1	1		
					G		GOVERNMENT	ı	ı	- 1	x	l	I	1	1		
								İ	i	i	ĺ		İ	i	Ì		
							- OR -	İ	i	i	ĺ		İ	i	Ì		
								İ	i	i	ĺ		İ	i	Ì		
							*FOR ALL OTHER REIMBURSABLE TRANSACTIONS TO BE BILLED*	İ	i	i	ĺ		İ	i	Ì		
							(BASED UPON ACCRUAL OF EXPENDITURES IN "C" ENTRY)	i	i	i	i	l	İ	i	i		
								i	i	i	i	l	İ	i	i		
G	5100						REVENUE FROM GOODS SOLD	i	i	i	i	l	İ	i	000-399	SAME AS E	
		N					NON-GOVERNMENT	İ	i	i	x		İ	i	500-599		
								i	i	i	i	l	İ	i	900-959		
								i	i	i	i	l	i	i	i		
	5200						REVENUE FROM SERVICES PROVIDED	i	i	i	i	l	i	i	i		
		G					GOVERNMENT	i	i	i	x	l	i	i	i		
								i	i	i	i		i	İ	İ		
				131	4		ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	i	j	i	i	l	İ	i	İ		
								i	j	i	i	l	İ	i	İ		
							- (CONTINUATION OF C) OR -	i	j	i	i	l	İ	i	İ		
								i	i	i	i		i	i	Ī		
								•	•			-	•	•	-		

UPDATED

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Marci	1 21, 1	,,,					IIIID TRANDACTION	IN CODE										
								T	-L	C-P	G-	N   A	-в	D-F	l F-t	ן נ		
	GL			GL				A	тн	ATH	TR	N A	PR	PRO	: CSI	r		
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	s	RC	TMG	TY	P C	AT	FIN	I   CAI	r  E	FD-GRP	OBJECT CLASS
							* PRIOR-YEAR DOWNWARD ADJUSTMENTS - UNEXPIRED *											
								- 1	- 1				-			1		
н	4972						DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED	- 1	- 1				-			1	000-199	SAME AS A
							AUTHORITY - REFUNDS - PAID	- 1	- 1				-			1	400-459	
		AD					CATEGORY A APPORT DIRECT PROGRAM	- 1	- 1			:	х	x		1	500-559	
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1	- 1			:	х	x		1	900-939	
		BD					CATEGORY B APPORT DIRECT PROGRAM	- 1	- 1			:	х	x		1	960-979	
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1	- 1			:	х	x		1		
								- 1					١			1		
				431	.0		ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS	- 1					١			1		
					AD		CATEGORY A APPORT DIRECT PROGRAM	- 1				:	х	x		1		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1				:	х	x		1		
					BD		CATEGORY B APPORT DIRECT PROGRAM	- 1				:	х	x		1		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1				:	х	x		1		
								- 1								1		
							- OR -	- 1								1		
								- 1	- 1				-			1		
							* FOR PRIOR-YEAR DOWNWARD ADJUSTMENTS - EXPIRED *	- 1	- 1				-			1		
								- 1								1		
I	4972						DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED	- 1								1	100-399	SAME AS A
							AUTHORITY - REFUNDS - PAID	- 1								1	430-499	
		AD					CATEGORY A APPORT DIRECT PROGRAM	- 1				:	х	x		1	530-599	
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1				:	х	x		1	940-959	
		BD					CATEGORY B APPORT DIRECT PROGRAM	- 1				:	х	x		1	980-999	
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1	- 1			1 :	х	x		1		
								- 1	- 1							1		
				461	.2		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	- 1								1		
					AD		CATEGORY A APPORT DIRECT PROGRAM	- 1	- 1			:	х	x		1		
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1	- 1			:	х	x		1		
					BD		CATEGORY B APPORT DIRECT PROGRAM	- 1	- 1			:	х	x		1		
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1	- 1			:	х	x		1		
								- 1					١			1		
							- OR -	- 1	-				-					
								- 1	- [				-			1		
							* FOR PRIOR-YEAR RECOVERY OF	- 1	-				-					
							EXCESS ADVANCES - UNEXPIRED *	- 1	-				-					
								- 1	- [				-			1		

UPDATED ON

								T-L C	-P G-	-N   Z	4-в	D-	R F	-ʊ				
	GL			GL				ATH A	тн   тғ	RN   Z	\PR	PR	G C	ST				
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC T	MG   TY	ZP   C	CAT	FI	N C	AT	FD-GRP		OBJECT CLASS	
J	4872						DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED		ı	I			-		SAME AS 1	н 61	1.73	
							ORDERS - PAID		ı	I				I				
		AD					CATEGORY A APPORT DIRECT PROGRAM		ı	ı	х	x		I				
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM		ı	I	X	x		I				
		BD					CATEGORY B APPORT DIRECT PROGRAM		ı	ı	х	x		I				
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM		ı	ı	х	x		I				
									ı	ı				I				
				431	.0		ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS		-					ı				
					AD		CATEGORY A APPORT DIRECT PROGRAM		ı	ı	х	x		I				
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		-		Х	x		ı				
					BD		CATEGORY B APPORT DIRECT PROGRAM		-		Х	x		ı				
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM		ı	-	X	x		- 1				
									ı	-				- 1				
							- OR -		ı	-				- 1				
									-				-	- 1				
							* FOR PRIOR-YEAR RECOVERY OF		- 1					- 1				
							EXCESS ADVANCES - EXPIRED *		- 1					- 1				
									- 1				-	-				
K	4872						DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED		- 1				-	-	SAME AS	I 61	1.73	
							ORDERS - PAID		- 1				-	-				
		AD					CATEGORY A APPORT DIRECT PROGRAM		- 1		X	x	-	-				
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM		- 1		X	x	-	-				
		BD					CATEGORY B APPORT DIRECT PROGRAM		- 1		X	x	-	- 1				
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM		- 1		X	x		- 1				
									- 1				-	-				
				461	.2		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION		- 1				-	- 1				
					AD		CATEGORY A APPORT DIRECT PROGRAM		- 1		X	x		- 1				
					AR		CATEGORY A APPORT REIMBURSABLE PROGRAM		- 1		X	x		- 1				
					BD		CATEGORY B APPORT DIRECT PROGRAM	1 1	- 1	- [	x	x	-	-				
					BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	1 1	- 1	- [	x	x	-	-				
								1 1	- 1	- [			-	-				
							NOTE: IF ADJUSTMENT OF THE AMOUNT BILLED IS	1 1	- 1	- [			-	-				
							NECESSARY USE TC 330 AND 335 TO ENTER THE	1 1	- 1	- [			-	-				
							ADJUSTMENT	1 1	- 1	-		l						

T-L C-P G-N A-B D-R F-U

	GL			GL			AT	ra H	гн   тв	RN   A	PR   I	PRG	CST	l		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SR	RC   TM	IG   T	ζP C	AT   I	FIN	CAT	FD-GRP	OBJECT CLASS	ON
237						COLLECTION - REFUNDS - UNBILLED	I	ı	1	1	1	ı		I		12/19/96
							- 1					- 1		l		
A	1012					DISBURSEMENTS (OTHER THAN PAYROLL)					-			 		
				1710		LAND		 	' '			, ,		   000-599	32.11	
				1710		Train D		1	1	1		, ,		900-999	32.11	
							' 	' 	i	i		' 		300 333 		
				1721		CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT	i	' 	i	i	i	i		! [	32.51	
						AGENCIES	i	i	i	i	i	i		! 		
							i	i	i	i	i	i				
				1722		CONSTRUCTION IN PROGRESS - BY ALL OTHERS	i	i	i	i	i	i			32.52	
							i	i	i	i	i	i				
				1730		BUILDINGS	i	i	i	i	i	i		· 	32.21, 32.2A-32.2C, 31.41	
							i	i	i	i	i	i		· 		
				1740		OTHER STRUCTURES AND FACILITIES	i	i	i	i	i	i		· 	32.31-32.3Z	
							- 1	1	ı	Ι	- 1	ı		1		
				1751		EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	İ	İ	İ	İ	i	İ			31.10-31.3z, 31.50-31.7z	
							- 1	1		-	- 1	- 1				
				1753		CENTRAL LIBRARY - EQUIPMENT & BOOKS	- 1	1		-	- 1	- 1			31.80-31.8Z	
							- 1	-	-	-	- 1	- 1				
				1756		IT (ADP & TC) EQUIPMENT IN USE	- 1	-			- 1	- 1			31.41, 31.47-31.49	
							- 1				- 1	- 1		l		
				1810		ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	- 1				- 1	- 1			31.AA, 32.60	
							- 1					- 1				
				1830		IT (ADP AND TC) SOFTWARE	- 1				- 1	- 1			31.43, 31.4D	
							- 1					- 1		l		
				6101		OPERATING/PROGRAM EXPENSES	-				-	I			MAJOR OC'S 11-13, 21-26,	
							I					I			31.90's, 41, 42	
							- 1				I	I				
						- ALSO -	- 1			-	I	I				
											- 1	I				
						* FOR CURRENT YEAR (FOR PRIOR YEAR - SEE D AND E) *					- 1	I				
В	4902					EXPENDED AUTHORITY - PAID					- 1			SAME AS A	SAME AS A	
		AD				CATEGORY A APPORT DIRECT PROGRAM	!					x				
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM		1	!			x				
		BD				CATEGORY B APPORT DIRECT PROGRAM		1	1	-		x		 		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM		1	1		x	х		 		
				4610		ALLOWANGED WATER DEED CONTENT OF TOTAL		1	1	I	- 1			<b> </b>		
				4612		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION		1	1	I	- 1			<b> </b>		
						1177		1	1	- 1	-	_ !	١ .	l		
						- AND -	I	I	ı	ı	ı	I	ı			

ON

|T-L|C-P|G-N|A-B|D-R|F-U|GLGL ATH ATH TRN APR PRG CST UPDATED DR SUB COST CR SUB DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS C 3211 INVESTMENT IN CAPITAL ASSETS 030-599 31.10-31.80, 31.AA, 32'S 910-999 3100 APPROPRIATED CAPITAL \* (CONTINUED FROM B) OR -\* FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - UNEXPIRED \* D 4972 SAME AS A SAME AS A DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - REFUNDS - PAID AD CATEGORY A APPORT. - DIRECT PROGRAM | x | x AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS AD CATEGORY A APPORT. - DIRECT PROGRAM CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR CATEGORY B APPORT. - DIRECT PROGRAM BD | x | x CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR - OR -FOR PRIOR-YEAR DOWNWARD ADJUSTMENT - EXPIRED \* E 4972 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED SAME AS A SAME AS A AUTHORITY - REFUNDS - PAID AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION CATEGORY A APPORT. - DIRECT PROGRAM AD | x | x CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | x | x |

March 21, 1997 HHS TRANSACTION CODES PAGE 187 |T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 238 COLLECTION OF ADVANCES FOR CONSOLIDATED WORKING 11/01/88 FUND, MANAGEMENT, AND REVOLVING FUNDS A 1015 COLLECTIONS 000-029 61.72 500-599 900-959 2313 ADVANCES - ALL OTHER GOVERNMENT G N NON-GOVERNMENT 239 11/01/88 COLLECTION OF UNPAID PARTICIPATING AGENCY FUNDING NOTICES (IGA) FOR CONSOLIDATED WORKING FUNDS A 1015 COLLECTIONS 500-599 61.75 1314 ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED 09/29/95 23A COLLECTION OF INCOME (RETURNED TO TREASURY) FOR SALE OF PROPERTY WHEN THERE IS A LOSS A 1015 COLLECTIONS 700-899 61.1H, 61.1J 7212 LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE G GOVERNMENT N NON-GOVERNMENT - AND в 5990 CONTRA REVENUE - COLLECTED FOR OTHERS 700-899 SAME AS A G GOVERNMENT N NON-GOVERNMENT 2990 OTHER LIABILITIES GOVERNMENT G N NON-GOVERNMENT

NOTE: SEE TC 267 AND NOTE IN TC 235.

	•					l m-	T IC-	plc-		-תום	R F-U	rl		
	GL		GL				•	•	•	•	G CSI	•		UPDATED
"						-					-	-		
TC#	DR SU	B COST	CR SUB	COST	DESCRIPTION	SF	RC TM	G TY	PCA	T FI	N   CA1	FD-GRP	OBJECT CLASS	ON
240					PROCEEDS FROM SALE OF PROPERTY AVAILABLE FOR			-		-		1		11/01/88
					EXPENDITURE FROM THE APPROPRIATION							1		
								ı	ı	ı	ı	I		
A	1015				COLLECTIONS		ı	ı	ı		1	000-599	61.75	
												900-999		
								-	-		-	I		
			1311		ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED			-				I		
			G		GOVERNMENT			x	:		1	1		
			N		NON-GOVERNMENT			x	:		1	1		
								1	-			I		
241					DEPOSIT AND SUSPENSE ACCOUNTS FOR DEDUCTIONS FOR		- [	1	1	1	1	I		11/01/88
					TAXES, SAVINGS BONDS, AND OTHER TRANSACTIONS			1	1	1	1	1		
						- 1	1	1	ı	Ι	1	1		
A	1016				DEPOSIT FUNDS & BUDGET CLEARING/SUSPENSE ACCOUNTS	i	i	İ	Ĺ	İ	Ĺ	600-699	61.79 61.1H, 61.1J, 61.77	
						i	i	i	i	i	i	700-709		
						i	i	i	i	i	i	İ		
			2400		LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS	i	i	i	i	i	i	i		
					AND UNRECONCILED CASH BALANCES	i	i	i	i	i	i	i		
						i	i	i	i	i	i	i		
					NOTE: THIS ENTRY TO BE REVERSED AS DEPOSIT AND	i	i	i	i	i	i	1		
					RECEIPT SUSPENSE ITEMS ARE IDENTIFIED AND OTHER	i	i	i	i	' 	i	1		
					DEPOSITS ARE TRANSFERRED TO PROPER ACCOUNTS.	'	<u>'</u>	' 	' '	1	' '	1		
					DEFOSITS ARE TRANSFERRED TO PROFER ACCOUNTS.				1	1	1	1		
					NOME. ALSO MUE DESIREDE OF MUES DEMPY TO MADE AN			1		1	1	1		
					NOTE: ALSO THE REVERSE OF THIS ENTRY IS MADE AT		-	!				1		
					THE TIME REPLACEMENT PROPERTY HAS BEEN OBLIGATED		!	!				1		
					AND FUNDS ARE TO BE TRANSFERRED TO THE	 					1	1		
					APPROPRIATION. ALSO RECORD THE TRANSACTION BY TC					1	1	1		
					221 FOR THE FUND TRANSFER, OR RECORD IN TC 235 TO			-			I			
					TRANSFER THE DEPOSIT TO MISCELLANEOUS RECEIPTS						-			
					WHEN A PLANNED REPLACEMENT IS NOT MADE.			-			1			

March	1 21, 1	1997			HHS TRANSACTIO	N CODE	5								PAGE 189
						T	-r c	-P G	-n	A-B	D-I	R F-U	1		
	GL		GL			A	TH   A	тн т	'RN	APR	PRO	GCST	:1		UPDATED
TC#	DR	SUB COST	CR SUB	COST	DESCRIPTION	s	RC   TI	MG   T	'YP	CAT	FI	CAT	FD-GRP	OBJECT CLASS	ON
							•								
242					COLLECTION OR REPAYMENT OF UNUSED TRAVEL ADVANCE	1	1	1	ı	l	ı	ı	I		11/01/88
					AND EMERGENCY EMPLOYEE PAYMENTS	i	i	i	i	l I	i	i	i i		
							i		' '	l I	! !		i		
	1010				DIADUDARAMA (OMURD MUNN DAVIDOLI)				'	l i	1	1	1 000 500	(1 71 (1 70 (1 70	
А	1012				DISBURSEMENTS (OTHER THAN PAYROLL)	!	!	!	!			!	000-599	61.71, 61.7C, 61.7G	
									I			1	900-999		
						I	ı	ı	I			ı	I		
			1411		TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS	- 1		-	I			1	I		
			N		NON-GOVERNMENT		- 1		x			1	1		
						- 1			- 1			1	1		
243					ADVANCES RECEIVED FROM OTHER FEDERAL AGENCIES	- 1	- 1	- 1	ı		I	1	I		11/01/88
					UNDER LETTER OF CREDIT	i	i	i	i		İ	İ	İ		
						i	i	i	i		i	i	i		
Δ	1015				COLLECTIONS	, i	i	i	i	 	' 	i	500-599	61.72	
A	1013				COMMECTIONS				'	l I	1	1	1 300-333	01.72	
						!	!		!		1	1	1		
			2311		ADVANCES FROM FEDERAL AGENCIES FOR DISBURSEMENT	!	!						!		
					THROUGH MANAGEMENT FUNDS	ı	ı	ı	ı		I	ı	I		
			G		GOVERNMENT	- 1		-	x			1	I		
									- 1			1	1		
246					COLLECTION OF ACCRUED INTEREST ON INVESTMENTS	- 1	- [		- 1			1	I		06/17/96
						- 1	- 1	- 1	ı		I	1	I		
A	1015				COLLECTIONS	- 1	- 1	- 1	ı		I	1	000-029	61.75	
						i	i	i	i		i i	i	900-959		
						i	i	i	i		i I	i	1		
			1343		INTEREST RECEIVABLE ON INVESTMENTS				'	 	1	1	1		
							- 1	-	1		1	1	1		
			G		GOVERNMENT	!	!		x				!		
			N		NON-GOVERNMENT	- 1	- 1		x			1	1		
						- 1	-	ı	١		1	I	I		
					- AND -	- 1			- 1			1	I		
						- 1						1	I		
В	4250				REIMBURSEMENTS AND OTHER INCOME EARNED	-			- 1			1	SAME AS A	SAME AS A	
						- 1	1	-	I			1	I		
			4220		REIMBURSABLE ORDERS ACCEPTED	Ī	İ	Ī	i		ı	Ĺ	I		
						i	i	i	i		i	i	i		
						'	'	'	'	'	1	'	1		

March	21, 19	997				HHS TRANSACTION										PAGE 190
							T-	r c-	-P G	-N   A	-в і	-R   F	י-ט			
	GL			GL			AT	'H   A'I	TH   TI	RN   A	PR	RG C	ST			UPDATED
TC#	DR	SUB (	COST	CR SUB	COST	DESCRIPTION	SR	C TM	MG   T	YP C	AT   I	IN C	AT	FD-GRP	OBJECT CLASS	ON
247						REIMBURSEMENT FOR TRAVEL EXPENSES FROM NON-FEDERAL	- 1		-			-	- 1			11/01/88
						SOURCES	I				ı		- 1			
							I		-	-	-	-	- 1			
A	1015					COLLECTIONS			-	-	-	- 1	- 1	000-599	61.66	
													- 1	900-999		
									-	-	- 1	- 1	- 1			
	6905					OTHER EXPENSES - UNFUNDED	-		-	- [			- 1		61.67, 61.68	
													- 1			
				5601		DONATED FOR TRAVEL EXPENSE - CASH RETAINED BY							- 1		61.66	
						AGENCY			-	-	- [		- 1			
				N		NON-GOVERNMENT			:	x			- 1			
							- 1		-	-	- [	- [	- 1			
				5602		DONATED FOR TRAVEL EXPENSE - VALUE OF	- 1		-	-	- [	- 1	- 1		61.67	
						SERVICES-IN-KIND	- 1		-	-	- 1	- 1	- 1			
				N		NON-GOVERNMENT	- 1	ı	:	x	- 1	- 1	- 1			
							- 1	ı	1	1	- 1	- 1	- 1			
				5603		DONATED FOR TRAVEL EXPENSE - CASH RETAINED BY	i	İ	İ	Ĺ	i	Ĺ	i		61.68	
						TRAVELER	i	i	i	i	i	i	i			
				N		NON-GOVERNMENT	i	i		x	i	i	i			
							i	i	i	i	i	i	i			
							•	'			·	'				
248						COLLECTION OF INTEREST, PENALTIES, AND	1	1	1	1	- 1	1	- 1			06/17/96
						ADMINISTRATIVE COSTS ON DELINQUENT ACCOUNTS	i	i	i	i	i	i	i			
						RECEIVABLE	i	i	i	i	i	i	i			
							i	i	i	i	i	i	i			
Δ	1015					COLLECTIONS	i	' 	i	' 			i	700-899		
						000	i	' 	i	' 			i	, , , ,		
				134A		INTEREST RECEIVABLE ON DELINQUENT ACCOUNTS		1	' '	1	' '		1		61.7D	
				N		NON-GOVERNMENT	1		, ,	и к		 	 		01.75	
				14		NON-GOVERNMENT	1		1 -	- I	1	- 1	- 1			
				134C		PENALTY RECEIVABLE ON DELINQUENT ACCOUNTS	ı		l I	 	- 1	 	1		61.7E	
							- 1		 	 		- 1	- 1		61./E	
				N		NON-GOVERNMENT	l i	1	1 2	x	- 1	-	- 1			
				1245		10000000000000000000000000000000000000	l i			-		-	- 1		C1 PP	
				134E		ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT				-			1		61.7F	
						ACCOUNTS	!									
				N		NON-GOVERNMENT	-		2	x			-			
							I	ı		I	I		1			

HHS TRANSACTION CODES March 21, 1997 PAGE 191 |T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST GLGL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 06/17/96 249 COLLECTION OF INTEREST, PENALTIES, AND ADMINISTRATIVE COSTS ON DELINQUENT LOANS A 1015 COLLECTIONS 700-899 134B INTEREST RECEIVABLE ON DELINQUENT LOANS 61.7D N NON-GOVERNMENT 134D PENALTY RECEIVABLE ON DELINQUENT LOANS 61.7E NON-GOVERNMENT N 134F ADMINISTRATIVE COSTS RECEIVABLE ON DELINQUENT 61.7F LOANS 250 06/17/96 RECORD ACQUIRED COLLATERAL RELATED TO PAY-OFF OF DEFAULTED LOAN AND ACCRUED INTEREST в 3211 INVESTMENT IN CAPITAL ASSETS SAME AS A SAME AS A 3320 NET RESULTS OF OPERATIONS NOTE: IF THIS COLLATERAL WAS ACQUIRED AT TIME OF LOAN CLOSING - ALSO REMOVE IT AT INITIAL RECORDED VALUE UNDER TC 19D(R). NOTE: VALUE THE COLLATERAL EQUAL TO THE LOAN BALANCE AND ACCRUED INTEREST DUE ABOVE PLUS THE VALUE OF PRIOR LIENS USING TC 251.

NOTE: THE ALLOWANCE FOR LOSS ON LOANS RECEIVABLE AND ALLOWANCE FOR LOSS ON ACCRUED INTEREST

RECEIVABLE TC 111 AND TC 112 SHOULD BE RELIEVED OF ANY AMOUNTS ASSOCIATED WITH THIS COLLATERALIZED

LOAN.

|T-L|C-P|G-N|A-B|D-R|F-U|

														R F-				
	GL			GL				A.	гн   а	TH	TRN	API	PR	G Cs	T			UPDATED
TC#	DR	SUB COS	T	CR S	UB	COST	DESCRIPTION	SI	RC   T	MG	TYP	CAT	r FI	N   CA	т	FD-GRP	OBJECT CLASS	ON
251							RECORD PRIOR LIENS OUTSTANDING ON ACQUIRED			- 1			1					11/01/88
							COLLATERAL AS RESULT OF DEFAULTED LOAN GUARANTEES			- 1				1				
252							TO ADJUST VALUE OF RECORDED COLLATERAL DOWN TO			- 1								02/28/92
							FAIR MARKET VALUE			- 1				1				
										- 1				1				
A	7211						LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF			- 1						015-025	61.4G	
							ASSET			- 1			1	1		100-199		
										- 1			1	1				
							NOTE: SEE TCs 250 AND 251.	-		- 1		l	1					
								-						1				
							NOTE: SEE F-10 OF TITLE II, GAO MANUAL.	- 1		- 1		l	1	1	-			
253							TO ADJUST VALUE OF RECORDED COLLATERAL UP TO FAIR	- 1		- 1		l	Ι	1	1			02/28/92
							MARKET VALUE	- 1		- 1		l	Ι	1	Τ			
							NOTE: SEE TCs 250 AND 251.	ı	-	ı		l	I	ı	Ι			
								1	1	- 1		I	ı	1	1			
							NOTE: SEE F-10 OF TITLE II, GAO MANUAL.	1	1	- 1		I	ı	1	1			
254							RECORD SALE OF ACQUIRED COLLATERAL	1	1	- 1		I	ı	1	1			11/01/88
								İ	i	i		l	İ	i	i			
A	1015						COLLECTIONS	i	i	i	i	I	i	i	i	015-025	61.4G	
								i	i	i	i	I	i	i	i	100-199		
								i	i	i	i	I	i	i	i			
							- AND -	i	i	i		I	i	i	i			
								i	i	i	i	i I	i	i	i			
В	4250						REIMBURSEMENTS AND OTHER INCOME EARNED	i	i	i	i	I	i	i	i	SAME AS A	SAME AS A	
								i	i	i		I	i	i	i			
				4230			UNFILLED CUSTOMER ORDERS - UNOBLIGATED	i	i	i	i	I	i	i	i			
								i	i	i	i	I	i	i	i			
							NOTE: THE COLLECTION OF COLLATERAL IS CONSIDERED	i	i	i	i	I	i	i	i			
							THE SAME AS COLLECTION OF LOAN PRINCIPAL AND	i	i	i	i	I	i	i	i			
							INTEREST AND THEREFORE IS RECORDED AS INCOME	i	i	i	i	I	i	i	i			
							EARNED IN THE BUDGETARY ACCOUNTS.	i	i	i		i I	i	i	i			
								ı I	' 	ı		I	i	i	i			
							NOTE: IF REALIZED MORE OR LESS THAN VALUE OF THE	ı İ	i	i		I	i	i				
							RECORDED COLLATERAL SEE TCs 252 AND 253.	ı I	' 	ı		I	i	i	i			
								' 		' 		ı I	i	i	1			
							NOTE: RECORD ALSO A REVERSAL OF THE ALLOWANCE FOR	' 		' 		ı I	i	i	1			
							LOSS ESTABLISHED FOR THE ACQUIRED COLLATERAL USING	' 	1	ı		ı I	i	i	ı İ			
							TC 11C(R)	' 		ı		ı I		' 	1			
								1	- 1	1		1	1	1	1			

| T-L|C-P|G-N|A-B|D-R|F-U|

GL GL | ATH|ATH|TRN|APR|PRG|CST| UPDATED

	GL			GLI			IA.	IU A	INII	KIN   AI	PK P	KG   CS	-1		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	S1	RC   Ti	MG   T	YP   C	AT   F	IN   CA	T  FD-GRP	OBJECT CLASS	ON
0.50													1		
260						RECLASSIFICATION OF EQUIPMENT PENDING DISPOSAL		-	-		-		1		10/19/92
7	1752					EQUIPMENT - PENDING DISPOSAL							   000-500		
A	1/32					EQUIPMENT - FEMDING DISPOSAL	 	 	1	 			900-999		
							i	' 	i	i	i	i	1		
				1751		EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	i	i	i	i	i	i	i	61.18	
							i	i	i	i	i	i	i		
				1756		IT (ADP & TC) EQUIPMENT IN USE	i	i	i	i	i	i	i	61.19	
							- 1	1	1	1	1	-	1		
				1830		IT (ADP AND TC) SOFTWARE	- 1	-	-	-	-	-	1	61.1F	
							- 1		-				1		
261						DISPOSITION OF PROPERTY BY TRANSFER, TRADE-IN OR	I		-			-	I		09/30/92
						SALE OUTSIDE THE AGENCY	-	-	I	-	-	ı	I		
													1		
A	1739					ACCUMULATED DEPRECIATION ON BUILDINGS							1	61.36, 61.37	
							!	!	!	!	!	!	1		
	1749					ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND							1	61.31	
						FACILITIES		-	-		-		1		
	1759					ACCUMULATED DEPRECIATION ON EQUIPMENT							1	61.3A, 61.3B	
	1733					ACCOMODATED DEFRECIATION ON EQUIPMENT	 	 	1	 			! 	01.3A, 01.3B	
	1839					ACCUMULATED AMORTIZATION ON IT (ADP AND TC)	i I	i	i	i	i	i	i	61.3C	
						SOFTWARE	i	i	i	i	i	i	i		
							i	i	i	i	i	i	i		
				1730		BUILDINGS	i	i	i	i	i	i	i	61.36, 61.37	
							- 1	1	1	1	1	-	1		
				1740		OTHER STRUCTURES AND FACILITIES	- 1	-	-	-	-	-	1	61.31	
							I	-	I	-	I	I	1		
				1752		EQUIPMENT - PENDING DISPOSAL	I	-	I	-	I	-	1	61.3A-61.3C	
												 	1		
						NOTE: AMOUNT RECORDED IS THE GROSS CAPITALIZED							1		
						VALUE OF EQUIPMENT. SEE TCS 262 AND 26A TO REMOVE			-			I	1		
						NET BOOK VALUE FROM ACCOUNT 3211, INVESTMENT IN		-	- 1	-	-	1	1		
						CAPITAL ASSETS.	I	ı	I	ı	ı	ı	I		

March 21, 1997 HHS TRANSACTION CODES PAGE 194 |T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS 262 ADJUSTMENT OF ACCUMULATED DEPRECIATION ON 03/12/92 EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES) WHEN THERE IS A GAIN A 7111 GAINS ON DISPOSITION OF ASSETS - BOOK VALUE OF 000-399 ASSET 900-959 1739 ACCUMULATED DEPRECIATION ON BUILDINGS 61.36, 61.37 1749 61.31 ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT 61.3A, 61.3B 1839 ACCUMULATED AMORTIZATION ON IT (ADP AND TC) 61.3C SOFTWARE - AND в 3211 INVESTMENT IN CAPITAL ASSETS 030-399 SAME AS A 910-959 5700 AP NO' VA AC

APPROPRIATED CAPITAL USED	-	-	-	-	
NOTE: FOR DIFFERENCE BETWEEN GROSS CAPITALIZED	- 1	-	-		-
VALUE OF DISPOSED PROPERTY AND THE ACTUAL	- 1	-	-		-
ACCUMULATED DEPRECIATION WRITTEN OFF. GAIN IS	- 1	-	-		-
DETERMINED IF SUM RECEIVED IS GREATER THAN THE	- 1	-	-		-
BOOK VALUE (GROSS ASSET LESS ACCUMULATED	- 1	-	-		-
DEPRECIATION).	- 1	-			
	- 1	-			-
NOTE: PURCHASED ASSETS FROM REVOLVING FUNDS ARE	- 1	-			-
NOT RECORDED IN 3211, THEREFORE "B" ENTRY EXCLUDES	- 1	-			-

REVOLVING FUNDS.

| T-L|C-P|G-N|A-B|D-R|F-U|

| GL | GL | ATH|ATH|TRN|APR|PRG|CST| UPDATED

| TC# DR SUB COST CR SUB COST | DESCRIPTION | SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON

263

A 1751

1756

1830

B 5700

 	 	1			-						
		ı	ı	ı	ı	ı	ı	ı			
	NOTE: WHEN GAIN (7110) IS CLOSED TO 3320 THE NET	Ì	İ	İ	İ	İ	İ	Ì			
	RESULT OF OPERATIONS WILL BE THE CASH RECEIVED	- 1	1	1	1	1	1	1			
	(BOOK VALUE PLUS PROFIT).	- 1	1	1	1	1	1	1			
		- 1	1	1	1	1	-	-			
	NOTE: SEE TC 26A WHEN THERE IS A LOSS ON	- 1	-	1	-	-	-	-			
	DISPOSITION.	- 1	-	1	-	-	-	-			
		-		-		-					
	NOTE: SEE TC 26H AND 26J FOR DISPOSITION OF	-		-		-					
	DONATED AND TRANSFERRED-IN PROPERTY.		-	-	-			-			
	ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE)	- 1									09/30/92
	WHEN ALLOWANCE IS GREATER THAN BOOK VALUE	- 1		-		-					
		- 1		-		-					
	EQUIPMENT IN USE OTHER THAN IT (ADP & TC)			-					000-599	61.1H	
				-					900-999		
				-		-		-			
	IT (ADP & TC) EQUIPMENT IN USE			-		-		-		61.1J	
				-							
	IT (ADP AND TC) SOFTWARE			-						61.1P	
				-							
7112	GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE			-							
				-							
	- AND -	-	-	-	-	-		-			
			-	-	-	-	-	-			
	APPROPRIATED CAPITAL USED		-	-	-	-	-	-	030-599	SAME AS A	
		I	-	-	-			-	910-999		
		I	-	-	-			-			
3211	INVESTMENT IN CAPITAL ASSETS	I	-	-	-			-			
		I	-	-	-			-			
	NOTE: THIS ENTRY TO BE MADE IN THE AMOUNT OF THE			-							

TRADE-IN ALLOWANCE AND THIS TRANSACTION IS TO BE USED ALONG WITH TRANSACTION CODE 081-095 AS APPROPRIATE, UPON RECEIPT OF THE NEW EQUIPMENT.

HHS TRANSACTION CODES March 21, 1997 PAGE 196 |T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST GLGL UPDATED DR SUB COST CR SUB DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON NOTE: THE PURCHASE/PAYMENT HAS BEEN ENTERED AND CAPITALIZED AT NET (NEW ASSET VALUE LESS TRADE-IN VALUE) WITH AN ADDITIONAL ENTRY TO TRANSFER THE NET VALUE FROM APPROPRIATED CAPITAL 3100 TO INVESTMENTS IN CAPITAL ASSETS 3210. THE BOOK VALUE OF TRADE-IN WAS WRITTEN OFF THROUGH TCs 261 AND 262 AS A LOSS. THIS TC RAISES THE INVESTMENT VALUE TO GROSS PURCHASE PRICE AND RECORDS THE ALLOWANCE AS A PROCEED OF SALE, THEREBY CREATING A NET GAIN ON THE DISPOSITION. NOTE: SEE TC 268 WHEN ALLOWANCE IS LESS THAN BOOK VALUE. 264 FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED 07/30/96 PROPERTY "WHERE THE FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A GAIN A 1311 ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED 000-599 61.1H, 61.1J G GOVERNMENT 900-999 N NON-GOVERNMENT 7112 GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE - AND -B 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A

						1
			-			1
UNAPPORTIONED AUTHORITY - AVAILABLE		1	-			000-599
DIRECT PROGRAM			-	X	l	900-999
REIMBURSABLE PROGRAM			-	X	l	1
			-		l	1
NOTE: GAIN IS DETERMINED IF THE SUM RECEIVED IS			-		l	1
GREATER THAN THE BOOK VALUE (GROSS ASSET LESS	1				l	1

ACCUMULATED DEPRECIATION). SEE TC 26B WHEN THERE

IS A LOSS ON DISPOSITION.

4450 D R

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST GLGL UPDATED DR SUB COST CR SUB DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON NOTE: REFER TO CRITERIA IN A-34. SECTION 44.4C TO DETERMINE THE TIMING OF AVAILABILITY OF FUNDS FOR OBLIGATION. NOTE: WHEN THE OBLIGATION FOR REPLACEMENT HAS INCURRED PRIOR TO OR SIMULTANEOUSLY WITH THE SALE, RECORD TO THE APPROPRIATION; WHEN THE REPLACEMENT IS PLANNED FOR LATER OBLIGATION (WITHIN THE CURRENT FY OR THE FOLLOWING FY) RECORD TO BUDGET CLEARING ACCOUNT 75 F3845 USING TC 266. NOTE: SEE TC 240 FOR COLLECTION, ALSO SEE TC 221 AND TC 235 IF COLLECTION WAS MADE WITHOUT ESTABLISHING A RECEIVABLE. 265 FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED 02/28/92 PROPERTY "WHERE THE PROCEEDS WILL NOT BE USED TO PURCHASE REPLACEMENT PROPERTY" - WHEN THERE IS A GAIN A 1311 ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED 000-599 61.1H, 61.1J G GOVERNMENT 900-999 N NON-GOVERNMENT 7112 GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE NOTE: GAIN IS DETERMINED IF THE SUM RECEIVED IS GREATER THAN THE BOOK VALUE (GROSS ASSET LESS ACCUMULATED DEPRECIATION). NOTE: SEE TC 26C WHEN THERE IS A LOSS ON DISPOSITION. SEE TC 232 FOR COLLECTION, ALSO SEE TC 235 IF COLLECTION WAS MADE WITHOUT ESTABLISHING

THE RECEIVABLES.

 $|\mathsf{T}\mathsf{-L}|\mathsf{C}\mathsf{-P}|\mathsf{G}\mathsf{-N}|\mathsf{A}\mathsf{-B}|\mathsf{D}\mathsf{-R}|\mathsf{F}\mathsf{-U}|$ 

							T-	-r c	-P C	3-N 2	A-B	D-R	F-U	I			
	GL			GL			A]	TH   A	тн 1	rn	APR	PRG	CST	I		UPDA	ATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SF	RC   TI	MG   1	YP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS		ON
266						FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED	-	-								11/0	1/88
						PROPERTY "WHERE THE FUNDS WILL BE USED AT A LATER	ı	-	ı	ı	I		l	I			
						TIME TO PURCHASE REPLACEMENTS"	ı	-	ı	- 1	ı			l			
							ı		-	-				1			
A	1311				1	ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED	-		- 1	-				700-709	61.1H, 61.1J		
		G				GOVERNMENT	- 1		-	x				I			
		N				NON-GOVERNMENT	- 1	-	- 1	x				I			
							- 1							I			
				2400	1	LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS	- [		- [	-				I			
					1	AND UNRECONCILED CASH BALANCES	- 1		- [	- 1	- 1			I			
							- [	- [					l	I			
					1	NOTE: SEE TC 267 FOR COLLECTION OF THIS	- 1		- [	-				I			
					1	RECEIVABLE.	- 1	-	- [	- 1	I			I			
267						PROCEEDS FROM SALE OF PROPERTY (PROPERTY TO BE	1	-	- 1	- 1	١					11/0	1/88
						REPLACED AT A LATER DATE)	1	-	- 1	- 1	١		l	I			
							- 1	- 1	- 1	- 1	ı		I	I			
A	1016				1	DEPOSIT FUNDS & BUDGET CLEARING/SUSPENSE ACCOUNTS	- 1	1	- 1	- 1	ı		I	700-709	61.75		
							İ	İ	Ĺ	i	i			I			
				1311		ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED	İ	İ	Ĺ	i	i			I			
				G		GOVERNMENT	i	i	i	x	i			I			
				N		NON-GOVERNMENT	i	i	i	x	i		I	I			
							i	i	i	i	i		I	I			
					1	NOTE: FUNDS DEPOSITED IN BUDGET CLEARING ACCOUNT	i	i	i	i	i		I	I			
						75 F3845 MAY REMAIN FOR THE CURRENT AND ONE	i	i	i	i	i		· I	I			
						ADDITIONAL FY FOR PURCHASE OF REPLACEMENT	i	i	i	i	ı		I	I			
						PROPERTY; WHEN OBLIGATION IS PLACED TRANSFER TO	i	i	i	' 	ı		' 	' 			
						APPROPRIATE APPROPRIATION (TC241 (REVERSE) AND	' 	ı	' 		' !		' 	! 			
						221); IF NOT REPLACED, TRANSFER TO MISCELLANEOUS	'	 	1	1	, ,		' 	! 			
						RECEIPTS (TC 241 (REVERSE) AND 235). INTERAGENCY	1	 		1	1		I I	 			
							1	1	1	1	1		I I	 			
						TRANSACTIONS	ı	ı	ı	ı	ı		ı	I			

Marci	, .					mib Iranbacii	N CODE								FAGE 133
							T-	-r c	-P G-	-N   A-	в D-	R F-U	l		
	GL		c	<b>}</b> L			A.	TH   A	гн   тв	RN   AF	R PI	RG   CST	I		UPDATED
TC#	DR	SUB COS	т (	CR SUB	COST	DESCRIPTION	sı	RC   TI	MG   TY	ZP CA	T F	N CAT	FD-GRP	OBJECT CLASS	ON
							·	·		·	•				
268						EQUIPMENT LOANED TO CONTRACTOR	1	1	1	1	1	1	ı		09/30/92
200						ngolilmit holding to confidence			' '	1		ı I	! !		03/30/32
	1754					HEDERAL PRODUCTIVE TA CHICARODY OF COMMUNICATIONS	!				!		l 000 500		
А	1754					FEDERAL PROPERTY IN CUSTODY OF CONTRACTORS	!	!	!		!		000-599		
							!	!	 				900-999		
								- 1							
			1	L751		EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	ı	ı	ı	ı	ı		l	31.10-31.3Z, 31.50-31.7Z	
							ı	ı	ı	ı	ı		l		
			1	L756		IT (ADP & TC) EQUIPMENT IN USE		- 1	- 1	-			l	31.41, 31.47, 31.48,	
							- 1	-			-		l	31.49	
							- 1	- 1	- 1	- [	- 1		l		
			1	L810		ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	- 1	- [	- [	- [			l	31.AA, 32.60	
							1	- 1	- 1	1	-	1	I		
			1	L830		IT (ADP AND TC) SOFTWARE	1	- 1	1	1	1	1	I	31.43, 31.4D	
							i	i	i	i	i	i	I		
						NOTE: EQUIPMENT CONTINUES TO DEPRECIATE WHILE IN	i	i	i	i	i	i	I		
						CUSTODY OF A CONTRACTOR OR GRANTEE; VALUE OF	i	i	i	i	i	i	I		
						APPROPRIATED ASSETS REMAIN IN EQUITY ACCOUNT 3211	<u>'</u>	i		i		' i	ı I		
						WHILE IN CUSTODY OF OTHERS; THIS ENTRY IS REVERSED			' '	1		ı I	! !		
						UPON THE RETURN OF PROPERTY; ANY NON-CAPITALIZED		- 1	-	1		1	I I		
							!	1	- 1	- 1		1	  -		
						EQUIPMENT LOANED SHOULD BE MAINTAINED AS	!	!	-	-	!		  -		
						MEMORANDUM RECORDS BY THE CUSTODIAN OF THE	!	!	 				!		
						PROPERTY.	ı	ı	ı	ı	ı	ı	l		
							_						_		
269						EQUIPMENT LOANED TO GRANTEES	ı	ı	ı	ı	ı		l		09/30/92
							I	ı	ı	ı	-	ı	l		
A	1755					FEDERAL PROPERTY IN CUSTODY OF GRANTEES	I	ı	ı	ı			000-599		
								- 1	- 1	-			900-999		
							- 1	- 1		-	-		l		
			1	L751		EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	- 1	-	-	-			l	31.10-31.3Z, 31.50-31.7Z	
							- 1	- [		- [			l		
			1	L756		IT (ADP & TC) EQUIPMENT IN USE	- 1	- [	- [	- [			l	31.41, 31.47, 31.48,	
							1	- 1	- 1	1	1	1	I	31.49	
							1	- 1	1	1	1	1	I		
			1	L810		ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	İ	i	İ	Ì	i	1	I	31.AA, 32.60	
							i	i	i	İ	i	i			
			1	L830		IT (ADP AND TC) SOFTWARE	i	i	i	i	i	i	I	31.43, 31.4D	
						·	i	i	i	i	i	i	I	-	
						NOTE: EQUIPMENT CONTINUES TO DEPRECIATE WHILE IN	' 	' 	' 	ı	ı	i	' 		
						CUSTODY OF A CONTRACTOR OR GRANTEE; VALUE OF		1	 	ı I	ı	' 	' 		
						APPROPRIATED ASSETS REMAINS IN EQUITY ACCOUNT 3211	 	 	 	l I	ı	l I	I I		
							 	- 1	 	1	1	1	I I		
						WHILE IN CUSTODY OF OTHERS; THIS ENTRY IS REVERSED	I	ı	ı	1	1	I	I		

March 21, 1997 | T-I | C-D | C-N | X-D | D-D | E-II |

							T-	-L C	C-P	G-1	N A-	-в р	-R   F	-ט			
	GL			GL			A:	TH   I	ATH	TRI	N   AE	PR P	RG   C	st			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SF	RC 1	rmg	TYI	P   CZ	AT   F	IN C	AT	FD-GRP	OBJECT CLASS	ON
						UPON THE RETURN OF PROPERTY; ANY NON-CAPITALIZED	1	1	ı	I	ı	ı	ı	1			
						EQUIPMENT LOANED SHOULD BE MAINTAINED AS	İ	i	ĺ	l	Ĺ	i	Ĺ	İ			
						MEMORANDUM RECORDS BY THE CUSTODIAN OF THE	İ	i	ĺ	l	Ĺ	i	Ĺ	İ			
						PROPERTY.	i	i	i	I	i	i	i	i			
							•	·				·					
26A						ADJUSTMENT OF ACCUMULATED DEPRECIATION ON	ı	I	I	l	I	I					03/12/92
						EQUIPMENT AND FIXED PROPERTY (DISPOSALS/EXCHANGES)	-		١	l	1	-	- 1				
						WHEN THERE IS A LOSS	-		١	l	1	-	- 1				
							1	- [	ı	l	1	-	- 1	- [			
A	7211					LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF	1	- 1	ı	l	1	-	- 1		000-399		
						ASSET	1	- 1	ı	l	1	-	- 1		900-959		
							1	- 1	ı	l	1	-	- 1	- 1			
				1739		ACCUMULATED DEPRECIATION ON BUILDINGS	1	-	ı	l	1	-	- 1	- 1		61.36, 61.37	
							1	-	ı	l	1	-	- 1	- 1			
				1749		ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND	1	-	ı	l	1	-	- 1	- 1		61.31	
						FACILITIES	ı	-	ı	I	Ι	ı	- 1	-			
							1	- 1	ı	I	1	ı	- 1	1			
				1759		ACCUMULATED DEPRECIATION ON EQUIPMENT	İ	i	ĺ	l	Ĺ	i	Ĺ	İ		61.3A, 61.3B	
							İ	i	ĺ	l	Ĺ	i	Ĺ	İ			
				1839		ACCUMULATED AMORTIZATION ON IT (ADP AND TC)	i	i	i	I	i	i	i	i		61.3C	
						SOFTWARE	i	i	i	I	i	i	i	i			
							i	i	i	I	i	i	i	i			
						- AND -	i	i	i	I	i	i	i	i			
							i	i	i	I	i	i	i	i			
В	3211					INVESTMENT IN CAPITAL ASSETS	i	i	i	I	i	i	i	i	030-399	SAME AS A	
							i	i	i	I	i	i	i	i	910-959		
							i	i	i	I	i	i	i	i			
				5700		APPROPRIATED CAPITAL USED	i	i	i	I	i	i	i	i			
							i	i	i	I	i	i	i	i			
						NOTE: WHEN LOSS (7210) IS CLOSED TO 3320, THE NET	i	i	i	I	i	i	i	i			
						OF 3320 THE NET RESULT OF OPERATION WILL BE THE	i	i	i	I	i	i	i	i			
						CASH RECEIVED (BOOK VALUE LESS LOSS). WHEN AN	i	i	i	I	i	i	i	i			
						ASSET IS DISPOSED OF WITHOUT CASH, THE NET RESULT	i	i	i	I	i	i	i	i			
						(LOSS) IS THE BOOK VALUE OF THE ITEM.	i	i	i	I	i	i	i	i			
							İ	i	i		i	i	i	i			
						NOTE: FOR DIFFERENCE BETWEEN GROSS CAPITALIZED	İ	i	i		i	i	i	i			
						VALUE OF DISPOSED PROPERTY AND THE ACTUAL	İ	i	i	I	i	i	i	i			
						ACCUMULATED DEPRECIATION WRITTEN OFF. LOSS IS	İ	i	i	I	i	i	i	i			
						DETERMINED IF SUM RECEIVED IS LESS THAN THE BOOK	i	i	i		i	i	i	i			
						VALUE (GROSS ASSET LESS ACCUMULATED DEPRECIATION).	i	i	i	I	i	i	i	i			
							'	'	'	'	'	'	'	'			

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST GLGL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON NOTE: PURCHASED ASSETS FROM REVOLVING FUNDS ARE NOT RECORDED IN 3211, THEREFORE "B" ENTRY EXCLUDES REVOLVING FUNDS. NOTE: SEE TC 262 WHEN THERE IS A GAIN ON DISPOSITION. NOTE: SEE TC 26H AND 26J FOR DISPOSITION OF DONATED AND TRANSFERRED-IN PROPERTY 07/30/96 26B FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED PROPERTY "WHERE THE FUNDS WILL BE USED TO PURCHASE REPLACEMENTS" - WHERE THERE IS A LOSS A 1311 ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED 000-599 61.1H, 61.1J G GOVERNMENT 900-999 N NON-GOVERNMENT 7212 LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE - AND в 4250 REIMBURSEMENTS AND OTHER INCOME EARNED SAME AS A 4450 UNAPPORTIONED AUTHORITY - AVAILABLE 000-599 D DIRECT PROGRAM 900-999 R REIMBURSABLE PROGRAM NOTE: REFER TO CRITERIA IN A-34. SECTION 44.4C TO DETERMINE THE TIMING OF AVAILABILITY OF FUNDS FOR OBLIGATION. NOTE: LOSS IS DETERMINED IF THE SUM RECEIVED IS

LESS THAN THE BOOK VALUE (GROSS ASSET LESS ACCUMULATED DEPRECIATION). SEE TC 264 WHEN THERE

IS A GAIN ON DISPOSITION.

T-T C-DC-N A-BD-DE-II

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TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SF	RC   TI	MG   T	YP	CAT	FI	I CA	r  FD-GRP	OBJECT CLASS	ON
26C						FOR MONIES RECEIVABLE ON DISPOSITION OF FIXED	-		-	-		l				09/29/95
						PROPERTY "WHERE THE PROCEEDS WILL NOT BE USED TO	- 1			- 1						
						PURCHASE RE- PLACEMENT PROPERTY" - WHEN THERE IS A	- 1		-							
						LOSS		-	-	- 1						
								-	-	- 1						
A	1311					ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED		-	-	- 1				700-899	61.1H, 61.1J	
		G				GOVERNMENT	-		- [	x		l		1		
		N				NON-GOVERNMENT	-			x				1		
							-			- 1				1		
				7212		LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE				- 1						
				G		GOVERNMENT	- 1	-	-	x						
				N		NON-GOVERNMENT			-	x						
									-	- 1						
						- AND -	-		-			l		1		
							-			- 1						
В	5990					CONTRA REVENUE - COLLECTED FOR OTHERS	- 1		-					700-899	SAME AS A	
		G				GOVERNMENT	- 1		-	х				1		
		N				NON-GOVERNMENT	- 1	-	- [	x		l	1	1		
							- 1	-	- [	- 1		l	1	1		
				2990		OTHER LIABILITIES	- 1	-	- [	- 1		l	1	1		
				G		GOVERNMENT	- 1		-	x		l				
				N		NON-GOVERNMENT	- 1		-	х		I		1		
							- 1	-	- [	- 1		l	1	1		
						NOTE: LOSS IS DETERMINED IF THE SUM RECEIVED IS	- 1		-	- 1		I		1		
						LESS THAN THE BOOK VALUE (GROSS ASSET LESS	- 1		-	- 1		I		1		
						ACCUMULATED DEPRECIATION). SEE TC 265 WHEN THERE	- 1		-	- 1		I		1		
						IS A GAIN ON DISPOSITION.	1	1	-	ı		I	1	1		
26D						RECORD LOSS ON LIQUIDATION OF PRIOR LIEN WHEN	- 1		-	- 1		I		1		02/28/92
						PAYMENT OF LIEN IS GREATER THAN RECORDED VALUE	1	1	-	ı		I	1	1		
						(LIABILITY) OF THE PRIOR LIEN	- 1		-	- 1		I		1		
							- 1	Ι	-	ĺ			1	1		
A	7211					LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF	1	1	1	ĺ		l	I	015-025	61.4N	
						ASSET	1	1	1	I		l	I	100-199		
							1	1	1	I		l	I	1		
				2910		PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL	1	1	1	ĺ		l	I	1		
							Ī	İ	İ	İ		l	Ι	1		
									-							

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						T	-r c	-P G	-N   A	-в р	-R F	ט-י			
	GL		GL			A	TH   A	тн   т	RN   A	PR   P	RG   C	CST			UPDATED
TC#	DR S	UB COST	CR SUB	COST	DESCRIPTION	s	RC   TI	MG   T	YP   C	AT   F	'IN C	AT	FD-GRP	OBJECT CLASS	ON
26E					RECORD GAIN ON LIQUIDATION OF PRIOR LIEN WHEN	- 1	- 1		- 1	-		- 1			02/28/92
					PAYMENT OF LIEN IS LESS THAN RECORDED VALUE	- 1	- 1		- 1	-		- 1			
					(LIABILITY) OF THE PRIOR LOAN	- 1	- 1			-	- [	- 1			
						- 1	- 1			-	- [	- 1			
A	2910				PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL	- 1	- 1		- 1	-		- 1	015-025	61.4N	
						- 1	- 1			-	- [	- 1	100-199		
						- 1	- 1			-	- [	- 1			
			7111		GAINS ON DISPOSITION OF ASSETS - BOOK VALUE OF	- 1	- 1			-	- [	- 1			
					ASSET	- 1	- 1			-	- [	- 1			
						- 1	- 1			-	- [	- 1			
26G					WRITE-OFF REMAINING VALUE OF ACQUIRED COLLATERAL	- 1	- 1			-	- [	- 1			02/28/92
					WHEN THE RECORDED VALUE IS LESS THAN THE AMOUNT	- 1	- 1			-	- [	- 1			
					REALIZED	- 1	- 1			-	- [	- 1			
26H					PROPERTY TRANSFERRED-OUT WITHOUT REIMBURSEMENT TO	1	- 1	-	-	ı	-	١			09/30/92
					OTHER FEDERAL AGENCY (PURCHASED PROPERTY ONLY)	- 1	- 1	-	- 1	-		ı			
						1	- 1	-	-	ı	-	١			
A	7211				LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF	1	- 1	-	-	ı	-	١	000-599		
					ASSET	1	- 1	-	-	ı	-	١	900-999		
						1	- 1	-	-	ı	-	١			
			1739		ACCUMULATED DEPRECIATION ON BUILDINGS	1	- 1	-	-	ı	-	١		61.36, 61.37	
						- 1	- 1	1	- 1	1	- 1	- 1			
			1749		ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND	- 1	- 1	1	- 1	1	- 1	- 1		61.31	
					FACILITIES	- 1	- 1	1	- 1	1	- 1	- 1			
						- 1	- 1	1	- 1	1	- 1	- 1			
			1759		ACCUMULATED DEPRECIATION ON EQUIPMENT	Ĺ	i	İ	i	i	Ĺ	ĺ		61.3A, 61.3B	
						Ĺ	i	İ	i	i	i	ĺ			
			1839		ACCUMULATED AMORTIZATION ON IT (ADP AND TC)	İ	i	İ	i	i	i	i		61.3C	
					SOFTWARE	İ	i	İ	i	i	i	i			
						İ	i	·	i	i	i	i			
					- AND -	İ	i	·	i	i	i	i			
						i	i	i	i	i	i	i			
										'					

March 21, 1997 HHS TRANSACTION CODES PAGE 204 |T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON в 3230 TRANSFERS-OUT TO OTHERS WITHOUT REIMBURSEMENT 030-399 SAME AS A 910-959 5700 APPROPRIATED CAPITAL USED NOTE: THIS TRANSACTION FOLLOWS TC 261 TRANSFERRING THE ASSET COST TO ACCUMULATED DEPRECIATION ACCOUNT TO ARRIVE AT BOOK VALUE. NOTE: AT YEAR-END, FOR APPROPRIATED FUNDS, 3230 IS CLOSED TO 3211, REMOVING THE NET BOOK VALUE FROM INVESTMENT IN CAPITAL ASSETS. 26J ALLOWANCE ON TRADE-IN EQUIPMENT (RESIDUAL VALUE) 09/30/92 WHEN ALLOWANCE IS LESS THAN BOOK VALUE A 1751 EQUIPMENT IN USE OTHER THAN IT (ADP & TC) 000-599 61.1H 900-999 1756 IT (ADP & TC) EQUIPMENT IN USE 61.1J 1830 IT (ADP AND TC) SOFTWARE 61.1P 7212 LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE - AND -B 5700 APPROPRIATED CAPITAL USED 030-599 SAME AS A 910-999 3211 INVESTMENT IN CAPITAL ASSETS NOTE: SAME AS IN TC 263.

NOTE: ALSO SEE TC 263 WHEN ALLOWANCE IS MORE THAN

BOOK VALUE.

March 21, 1997 HHS TRANSACTION CODES PAGE 205 |T-L|C-P|G-N|A-B|D-R|F-U| GLGL ATH ATH TRN APR PRG CST UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 270 TRANSFERS-OUT - CATEGORY A & B APPORTIONMENT -11/01/88 (ISSUING AGENCY) A 4511 APPORTIONMENT AVAILABLE FOR DISTRIBUTION - CURRENT 000-599 81.19 QUARTER 900-999 AD CATEGORY A APPORT. - DIRECT PROGRAM | x | x | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR 4540 INTERNAL FUND DISTRIBUTIONS ISSUED AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | x | x 271 TRANSFERS-IN - CATEGORY A & B APPORTIONMENT -11/01/88 (RECEIVING AGENCY) A 4550 INTERNAL FUND DISTRIBUTIONS RECEIVED 000-599 81.19 CATEGORY A APPORT. - DIRECT PROGRAM AD  $x \mid x \mid$ 900-999 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x BD CATEGORY B APPORT. - DIRECT PROGRAM BRCATEGORY B APPORT. - REIMBURSABLE PROGRAM 4511 APPORTIONMENT AVAILABLE FOR DISTRIBUTION - CURRENT QUARTER AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM NOTE: THESE TRANSFER ENTRIES WILL BE MADE AFTER THE ENTRY TO MOVE SUBSEQUENT QUARTER APPORTIONMENT TO CURRENT QUARTERS. INTRA-OFFICE TRANSFERS

(BETWEEN ACCOUNTING POINTS WITHIN AN AGENCY)

March 21, 1997 HHS TRANSACTION CODES PAGE 206 |T-L|C-P|G-N|A-B|D-R|F-U|GLGL ATH ATH TRN APR PRG CST UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 278 03/12/92 ALLOTMENT ISSUED FROM HEADQUARTERS TO REGIONAL/FIELD OFFICES (HEADQUARTERS ENTRY) A 4611 ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION 000-599 81.16 AD CATEGORY A APPORT. - DIRECT PROGRAM | x | x | 900-999 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4571 ALLOTMENTS ISSUED (INTRA-AGENCY) AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM NOTE: THIS TC IS DESIGNED FOR USE WITH TC 279. HOWEVER, FOR THOSE AGENCIES THAT ISSUE FIELD ALLOWANCES DIRECTLY FROM HQ ALLOTMENTS (AS OPPOSED TO TC 031) AS AN INTRA- OFFICE TRANSACTION, THIS TC MAY BE USED WITH TC 281. IN SUCH CASES, INTRA-OFFICE HQ TRANSFER ACCOUNT 4571 WILL EQUAL INTRA-OFFICE FIELD TRANSFER ACCOUNT 4582. 279 ALLOTMENTS RECEIVED AT REGIONAL FIELD OFFICES FROM 11/01/88 HEADQUARTERS (REGIONAL/FIELD ENTRY) A 4581 ALLOTMENTS RECEIVED (INTRA-AGENCY) 000-599 81.16 AD CATEGORY A APPORT. - DIRECT PROGRAM 900-999 CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4611 ALLOTMENTS AVAILABLE FOR COMMITMENT/OBLIGATION AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x CATEGORY B APPORT. - DIRECT PROGRAM BD | x | x BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | x | x

NOTE: USE ONLY WITH TC 278.

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|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST GLGL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 280 ALLOWANCES ISSUED FROM HEADQUARTERS TO REGIONAL 11/01/88 FIELD STATIONS (HEADQUARTERS ENTRY) A 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION 000-599 81.16 AD CATEGORY A APPORT. - DIRECT PROGRAM 900-999 | x | x | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x | BD CATEGORY B APPORT. - DIRECT PROGRAM BRCATEGORY B APPORT. - REIMBURSABLE PROGRAM 4572 ALLOWANCES ISSUED (INTRA-AGENCY) NOTE: USE ONLY WITH TC 281. 281 ALLOWANCES RECEIVED AT REGIONAL FIELD STATIONS 11/01/88 FROM HEADQUARTERS (FIELD ENTRY) ALLOWANCES RECEIVED (INTRA-AGENCY) A 4582 000-599 81.16 900-999 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION AD CATEGORY A APPORT. - DIRECT PROGRAM CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR BD CATEGORY B APPORT. - DIRECT PROGRAM BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | x | x | 282 APPROPRIATION REIMBURSEMENT TRANSFERRED FROM 11/01/88 ACCOUNTING POINT TO HEADQUARTERS (FIELD ENTRY) A 1932 ADVANCES & REIMBURSEMENTS 000-599 81.16 900-999 1015 COLLECTIONS NOTE: USE ONLY WITH TC 28A.

| T-L|C-P|G-N|A-B|D-R|F-U|

GL GL | ATH|ATH|TRN|APR|PRG|CST| UPDATED

TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SF	RC   TI	MG   T	rp C	AT   F	IN C	CAT	FD-GRP	OBJECT CLASS	ON
283						TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING	ı	ı	ı	ı	I	ı	ı			03/02/92
						POINTS - ISSUING POINT	1	-		-		- [	- 1			
							1	-				- [	- 1			
A	1933					ALL OTHER TRANSFERS		-	-	-		- [	- 1			
							-	-		-	-	- [	- 1			
				1751		EQUIPMENT IN USE OTHER THAN IT (ADP & TC)		-				- 1	- 1	000-599	31.10-31.3Z, 31.50-31.7Z	
								-				- 1	- 1	900-999		
								-				- 1	I			
				1756		IT (ADP & TC) EQUIPMENT IN USE		-				-	I		31.41, 31.47-31.49	
								-				-	I			
				1810		ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	١			ı	١	-	ı		31.AA	
				1830		IT (ADP AND TC) SOFTWARE									31.43, 31.4D	
												-				
				6101		OPERATING/PROGRAM EXPENSES	!						!		ALL OTHER OC'S	
							!	!	!		!		!			
						- AND -										
_										-		-				
E	3211					INVESTMENT IN CAPITAL ASSETS				-	-	-		030-599	31.10-31.3Z, 31.41,	
										- 1				910-999	31.43, 31.47-31.49,	
										- 1					31.AA, 31.4D, 31.50-31.7Z	
				1022		N.L. OWNERD WINNIGHTED		-	- 1	- 1	-	- 1				
				1933		ALL OTHER TRANSFERS		-	- 1	- 1	-	- 1				
						NOTE: USE ONLY WITH TC 28B. TC 284 TRANSFERS OUT	1	-	1	1	 	- 1				
						THE ACCUMULATED DEPRECIATION. IN BOTH TCS THE "B"	1		1	1			 			
						ENTRY TRANSFERS OUT THE CORRESPONDING VALUE IN THE	1		1	1			 			
						INVESTMENTS ACCOUNT. THE NET OF 283 AND 284	' 	1	' '		 	 	'			
						REPRESENTS THE BOOK VALUE OF INVESTMENT IN	ı	l I	l I	l I	l I	l I				
						PROPERTY.				1	 	 	 			
							'	'	'	'	'	'	'			
284						TRANSFER OF ACCUMULATED DEPRECIATION AND	ı	ı	ı	ı	ı	1	1			03/02/92
= =						AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN	i	i	i	i	i	i	i			
						ACCOUNTING POINTS - SENDING POINT	i	İ	İ	İ	ı İ	i	i			
							'	'	'	'	'	'	'			

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							T-	-r c	-P G	-N   A	-в р	-R F	ט-'				
	GL			GL			A.	TH   A	тн   т	RN   A	PR   P	RG   C	st			UPDAT	ED
TC#	DR	SUB	COST	CR SU	B COST	DESCRIPTION	SI	RC   T	MG   T	YP   C.	AT   F	IN C	AT	FD-GRP	OBJECT CLASS	(	ON
											-	-	- 1				
A	1759					ACCUMULATED DEPRECIATION ON EQUIPMENT					-		- 1	000-599	61.3A, 61.3B		
													- 1	900-999			
													- 1				
	1839					ACCUMULATED AMORTIZATION ON IT (ADP AND TC)							- 1		61.3C		
						SOFTWARE							- 1				
													- 1				
				1933		ALL OTHER TRANSFERS					-		- 1				
											-		- 1				
						- AND -					-		- 1				
											-		- 1				
В	1933					ALL OTHER TRANSFERS							- 1	030-599	SAME AS A		
													- 1	910-999			
											-		- 1				
				3211		INVESTMENT IN CAPITAL ASSETS					-		- 1				
											-		- 1				
						NOTE: USE ONLY WITH TC 28C. SEE NOTE IN TC 283.	- 1				- 1	-	-				

March 21, 1997 HHS TRANSACTION CODES PAGE 210 |T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 287 TRANSFERS OF UNCOLLECTIBLE REFUNDS FROM ACCOUNTING 11/01/88 POINTS TO HEADQUARTERS A 1932 ADVANCES & REIMBURSEMENTS 000-599 81.16 900-999 1312 REFUNDS RECEIVABLE G GOVERNMENT N NON-GOVERNMENT NOTE: USE ONLY WITH TC 28E. 288 TRANSFERS OF UNCOLLECTIBLE REIMBURSEMENTS FROM 11/01/88 ACCOUNTING POINTS TO HEADQUARTERS A 1932 ADVANCES & REIMBURSEMENTS 000-599 900-999 1311 ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED 81.16 G GOVERNMENT NON-GOVERNMENT N | x | NOTE: USE ONLY WITH TC 28F. 289 TRANSFERS OF UNCOLLECTED GENERAL FUND RECEIPTS TO 11/01/88 HEADQUARTERS 700-899 A 1933 ALL OTHER TRANSFERS 81.16 1313 GENERAL/TRUST FUND RECEIPTS RECEIVABLE

| x |

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N

GOVERNMENT

NON-GOVERNMENT

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Marci	. 21, 1					ARS TRANSACTION	CODE	•								FAGE ZII
							T-	-L C-	-P G	-N	A-B	D-R	F-U	1		
	GL			GL			A7	TH   AT	гн   т	RN	APR	PRG	CSI	1		UPDATED
TC#	DR	SUB	COST	CR SUI	COST	DESCRIPTION	SI	RC   TI	1G   T	YP	CAT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
						NOTE: USE ONLY WITH TC 28G.	I	I	1	I	1		l	I		
28A						APPROPRIATION REIMBURSEMENT RECEIVED AT	- 1	1	Ι	- 1	-		I	I		11/01/88
						HEADQUARTERS FROM ACCOUNTING POINT (HEADQUARTERS	- 1		-	- 1				I		
						ENTRY)	- 1		-	- 1				I		
							- 1			- 1	-			1		
A	1015					COLLECTIONS	- 1			- 1				000-599	81.16	
							- 1			- 1				900-999		
							- 1			- 1	- 1			I		
				1942		ADVANCES & REIMBURSEMENTS	- 1			- 1	- 1			I		
							- 1			- 1	- 1					
						NOTE: USE ONLY WITH TC 282.	- 1			- 1	- 1					
28B						TRANSFER OF PROPERTY AND COSTS BETWEEN ACCOUNTING	- 1			- 1	- 1			1		08/22/96
						POINTS - RECEIVING POINT	-			- 1	١			I		
							-			- 1	١			I		
A	1751					EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	-			- 1	١			000-599	31.10-31.3Z, 31.50-31.7Z	
							- 1			- 1				900-999		
							- 1			- 1				I		
	1756					IT (ADP & TC) EQUIPMENT IN USE	- 1			- 1				I	31.41, 31.47-31.49	
							- 1			- 1	I			1		
	1810					ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	- 1			- 1	١			I	31.AA	
							- 1			- 1	١			I		
	1830					IT (ADP AND TC) SOFTWARE	ı		ı	١				I	31.43, 31.4D	
							ı		ı	١				I		
	6101					OPERATING/PROGRAM EXPENSES	ı		ı	١				I	ALL OTHER OC'S	
		GD				GOVERNMENT - DIRECT PROGRAM	ı		•	x		X		I		
		GR				GOVERNMENT - REIMBURSABLE PROGRAM			•	x		x		1		
		ND				NON-GOVERNMENT - DIRECT PROGRAM			•	x		x		1		
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM		!	!	x		Х	  -			
								1		1			!	1		
				1943		ALL OTHER TRANSFERS				 				1		
										 				1		
						- AND -	I	I	I	ı			I	I		

Marc	h 21,	1997				HHS TRANSACTION	CODES	3							PAGE 212
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	GL			GL			A	гн ат	гн   тғ	N AE	R P	RG   CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	-						FD-GRP	OBJECT CLASS	ON
								- '	- 1						
_							!	!	!		-	1			
В	194	:3				ALL OTHER TRANSFERS	 						030-599		
							ı	ı	ı	ı	ı	I	910-999		
							ı	ı	ı	ı	-	I			
				3211		INVESTMENT IN CAPITAL ASSETS		-	ı	-				31.10-31.3Z, 31.41,	
								-	-	- [				31.43, 31.47-31.49,	
							- 1	- [	- 1	- [				31.AA, 31.4D, 31.50-31.7Z	
								-	-	-					
						- AND -		-	-	- [					
							- 1	1	-	1	-	1			
						* FOR THE AMOUNT OF DIRECT EXPENSE IN A *	- 1	1	1	1	1	1			
							i	i	i	i	i	i			
С	310	00				APPROPRIATED CAPITAL	i	i	i	i	i	i	SAME AS A	SAME AS A EXCLUSIVE OF	
							i	i	i	i	i	i		THOSE KEYED TO 3211 ABOVE	
									-	i	i	1		111052 112122 10 0222 112012	
				F700		ADDRODDIAMED CADIMAL MAD		-	-		- 1	1			
				5700		APPROPRIATED CAPITAL USED	!		!		-	1			
							!	!	!						
						NOTE: USE ONLY WITH TC 283. TC 28C TRANSFERS IN		- !							
						THE ACCUMULATED DEPRECIATION. IN BOTH TCs THE "B"	ı	ı	ı	ı	١	I			
						ENTRY TRANSFERS IN THE CORRESPONDING VALUE IN THE		ı	ı						
						INVESTMENTS ACCOUNT. THE NET OF 28B AND 28C		-	ı						
						REPRESENTS THE BOOK VALUE OF INVESTMENT IN		-	-	- [					
						PROPERTY	- 1	- [	- 1	- [					
28C						TRANSFER OF ACCUMULATED DEPRECIATION AND		- [	- [	-	-	1			03/02/92
						AMORTIZATION ON PROPERTY TRANSFERRED BETWEEN	- 1	1	-	1	-	1			
						ACCOUNTING POINTS - RECEIVING POINT	- 1	1	1	1	1	1			
							i	i	i	i	i	i			
A	194	13				ALL OTHER TRANSFERS	i	i	i	i	i	i			
							i	i	i	i	i	i			
				1759		ACCUMULATED DEPRECIATION ON EQUIPMENT	'			' 		1		61.3A, 61.3B	
				1733		ACCOMMINED DEFRECIATION ON EQUIPMENT	'	1		1		1		01.34, 01.35	
				1020				1		- 1	-	1		61.20	
				1839		ACCUMULATED AMORTIZATION ON IT (ADP AND TC)	!	!	!	!	!	1		61.3C	
						SOFTWARE	!	!	!						
							 	1	1	1	-				
						- AND -	I	-	-		ı				
							ı	-	ı						
В	321	.1				INVESTMENT IN CAPITAL ASSETS	- 1			-	-		030-599	SAME AS A	
											-		910-999		
							- 1								

March 21, 1997 |T-L|C-P|G-N|A-B|D-R|F-U||ATH|ATH|TRN|APR|PRG|CST| TIPDATED

	GL			GL				A:	ATH ATH TRN APR PRG CST										
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	si	RC   TI	MG   I	YP	CAT	FII	N   CAT	FD-GRP	OBJECT CLASS	ON		
28D							TRANSFER OF ACCOUNTS PAYABLE AND ACCRUED								I		11/01/88		
260								- 1	-		- 1		 	1	1		11/01/88		
							LIABILITIES BETWEEN ACCOUNTING POINTS - RECEIVING	-		- !	- 1		l	1	1				
							POINT	-		- !	- 1		l	1	1				
_								!		!	!			!					
A	1943						ALL OTHER TRANSFERS	!		!	!			!	000-599				
								!		!	!			!	900-999				
								!		!	- !		l	!	1				
				211			ACCOUNTS PAYABLE	!		!			l		!	MAJOR OC'S 24-26, 31, 32,			
					G		GOVERNMENT			•	x			!	!	41			
					N		NON-GOVERNMENT				x		  -	1	1				
													  -	1	1				
				214			ACCRUED INTEREST PAYABLE	- 1						1	1	MAJOR OC 43			
					G		GOVERNMENT	ı	-	•	x		l	I	I				
					N		NON-GOVERNMENT	ı	-	ı	x		l	ı	I				
								ı	-	ı	ı		l	I	I				
				219	0		OTHER ACCRUED LIABILITIES	-		ı			l	1	I	MAJOR OC'S 21-23, 42, 44			
					G		GOVERNMENT				x		l	1	I				
					N		NON-GOVERNMENT		-	-	x		l	1	I				
											- 1		l	1	I				
				221	1		ACCRUED FUNDED PAYROLL						l	1	I	MAJOR OC'S 11-13			
									-	-			l	1	I				
							NOTE: USE ONLY WITH TC 285.				- 1		l	1	1				
28E							RECEIPT OF UNCOLLECTIBLE REFUNDS TRANSFERRED FROM						l		1		11/01/88		
							ACCOUNTING POINTS						l	1	1				
													l	1	1				
A	1312						REFUNDS RECEIVABLE		-	-	- 1			1	000-599	81.16			
		G					GOVERNMENT				x		l	1	900-999				
		N					NON-GOVERNMENT	- 1	-	-	x		l	1					
								- 1	-	-	- 1		l	1					
				194	2		ADVANCES & REIMBURSEMENTS	- 1	-	-	- 1		l	1					
									-	-	- 1		l	1	1				
							NOTE: USE ONLY WITH TC 287.	- 1	-	-	- [		l	1					

|T-L|C-P|G-N|A-B|D-R|F-U| GL GL ATH ATH TRN APR PRG CST UPDATED |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP TC# DR SUB COST CR SUB COST DESCRIPTION OBJECT CLASS ON 28F RECEIPT OF UNCOLLECTIBLE REIMBURSEMENTS 11/01/88 TRANSFERRED FROM ACCOUNTING POINTS ADVANCES AND REIMBURSEMENTS RECEIVABLE - BILLED A 1311 000-599 81.16 G GOVERNMENT 900-999 N NON-GOVERNMENT 1942 ADVANCES & REIMBURSEMENTS NOTE: USE ONLY WITH TC 288. 28G RECEIPT OF UNCOLLECTED GENERAL FUND RECEIPTS 11/01/88 TRANSFERRED FROM ACCOUNTING POINTS A 1313 GENERAL/TRUST FUND RECEIPTS RECEIVABLE 700-899 81.16 G GOVERNMENT N NON-GOVERNMENT 1943 ALL OTHER TRANSFERS NOTE: USE ONLY WITH TC 289. 290 TRANSFER OF UNCOLLECTED TRAVEL ADVANCES BETWEEN 11/01/88 BETWEEN ACCOUNTING POINTS WITHIN THE SAME APPROPRIATION - SENDING POINT A 1932 ADVANCES & REIMBURSEMENTS 000-599 81.16 900-999 1411 TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS N NON-GOVERNMENT NOTE: USE ONLY WITH TC 29A. 292 INTRA-FUND TRANSFERS BETWEEN WORK-IN-PROCESS 11/01/88 ACCOUNT AND FOR WITHIN OFFICE TRANSFERS (WITHIN THE ACCOUNTING POINT BETWEEN WORK-IN-PROCESS ACCOUNTS AND OTHER ACTIVITIES) A 6500 61.23 COST OF GOODS OR SERVICES SOLD 000-029

900-909

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TC#	GL DR	SUB	COST	GL CR	S SUB	COST	DESCRIPTION	AT	гн а	тн т	RN   A	APR	PRG	F-U CST CAT		OBJECT CLASS	UPDATED ON
							NOTE: THIS IS FOR THE BOOK VALUE OF GOODS TRANSFERRED. THIS ENTRY TO BE MADE IN CONJUNCTION WITH TRANSACTION CODE 293. THE INCREASE TO INVESTMENTS IN CAPITAL ASSETS IS INCLUDED IN A ONE TIME YEARLY ADJUSTMENT TO REDUCE INVESTMENT FOR ISSUANCES DURING THE YEAR.	           	 						 		
293 A	1933						SALES VALUE OF GOODS TRANSFERRED OUT (THIS ENTRY IS TAKEN FROM THE BILLING OR ADVICE OF TRANSFER.) - ISSUING POINT ALL OTHER TRANSFERS	       	 						       000-029	81.11	11/01/88
				59	902 G		INTRA-OFFICE SALES REVENUE - TRANSFERS OUT GOVERNMENT  NOTE: THIS ENTRY TO BE MADE IN CONJUNCTION WITH	           	 	 	         				900-909		
294							TC 294.  VALUE OF GOODS TRANSFERRED IN (THIS ENTRY IS TAKEN FROM INVOICE OR ADVISE OF TRANSFER) - RECEIVING POINT	       									11/01/88
А	6102			19	943		INTRA-OFFICE PURCHASES EXPENSE - TRANSFERS IN  ALL OTHER TRANSFERS  NOTE: TO BE USED IN CONJUNCTION WITH TC 293	         	         						000-599   900-999     	26.31-26.3Z, 26.51-26.59 26.81-26.9Z, 26.61-26.6Z 26.11-26.1Z	

March 21, 1997 HHS TRANSACTION CODES PAGE 216 |T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 295 VALUE OF DIRECT CHARGE TRANSFERS INTO THE WORK IN 03/02/92 PROCESS ACCOUNT PREVIOUSLY CHARGED TO AN OPERATING EXPENSE ACCOUNT B 5700 APPROPRIATED CAPITAL USED 030-599 SAME AS A 910-999 3211 INVESTMENT IN CAPITAL ASSETS 11/01/88 296 TO RECLASSIFY LOANS SOLD FROM LOANS RECEIVABLE (DEBT BORROWING) TO LOANS RECEIVABLE - GUARANTEED/ PLEDGED OR TO LOANS RECEIVABLES - DEFAULTED A 1931 WITHIN FUND TRANSFER 015-025 61.4A, 61.4B 100-199 1351 LOANS RECEIVABLE - PRINCIPAL N NON-GOVERNMENT GENERAL/TRUST FUND RECEIPTS LOANS RECEIVABLE -1353 700-899 PRINCIPAL N NON-GOVERNMENT NOTE: USE ALSO TC 297. TO RECORD RECLASSIFIED LOANS AS LOANS RECEIVABLE -297 03/02/92 GUARANTEED/PLEDGED A 1355 LOANS RECEIVABLE - GUARANTEED/PLEDGED - PRINCIPAL 61.4A, 61.4B 015-025 N NON-GOVERNMENT 100-199 1941 WITHIN-FUND TRANSFER

NOTE: TC 296 AND 297 MUST BE MADE IN CONJUNCTION

WITH EACH OTHER.

TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON TO RECORD RECLASSIFIED LOANS AS LOANS RECEIVABLE -03/02/92 298 DEFAULTED A 1357 LOANS RECEIVABLE - DEFAULTED - PRINCIPAL 015-025 61.4B N NON-GOVERNMENT 100-199 700-899 1941 WITHIN-FUND TRANSFER NOTE: TC 296 (R) AND TC 298 MUST BE MADE IN CONJUNCTION WITH EACH OTHER. NOTE: IF A GUARANTEED/PLEDGED LOAN IS DEFAULTED USE TC 297(R) AND 298, OR TC 297(R) AND TC 296(R), THEN TC 296 AND TC 298. THEN, IF POSSIBLE, REPLACE THE GUARANTEED DEFAULTED LOAN WITH ANOTHER ONE OF SIMILAR VALUE BY USE OF TC 296 AND TC 297. NOTE: PROCEDURAL INSTRUCTIONS -----(1) TO OFFSET INCOME AGAINST EXPENSE ITEMS WITH THE SAME VENDOR BUT INVOLVING MORE THAN ONE CAN. (2) NET DISBURSEMENT. (3) RECORD GROSS DISBURSEMENT UDER APPROPRIATE TC IN THE 180-194 SERIES. RECORD THE INCOME (VOUCHER DEDUCTION FROM SF-1166) UNDER APPROPRIATE TC IN THE 220-249 SERIES. FOR EXAMPLE: TO OFFSET INSURANCE PREMIUMS AGAINST INTEREST EXPENSE DUE ON STUDENT LOANS, RECORD PAYMENT OF INTEREST EXPENSE UNDER TC 193 AND COLLECTION OF INSURANCE PREMIUMS UNDER TC 227. 29A 11/01/88

TRANSFER OF UNCOLLECTED TRAVEL ADVANCES BETWEEN | | | | | | | ACCOUNTING POINTS WITHIN THE SAME APPROPRIATION - | | | | | |

RECEIVING POINT

|T-L|C-P|G-N|A-B|D-R|F-U|GLGL ATH ATH TRN APR PRG CST UPDATED DR SUB COST CR SUB DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON A 1411 TRAVEL ADVANCES AND EMERGENCY EMPLOYEE PAYMENTS 000-599 81.16 N NON-GOVERNMENT 900-999 1942 ADVANCES & REIMBURSEMENTS NOTE: USE ONLY WITH TC 290. HEADQUARTERS SHOULD OBTAIN COMPUTER PRINT-OUT OF DETAIL TRANSACTIONS FOR EACH ACCOUNTING POINT WHEN TRANSFER ACCOUNTS ARE NOT IN BALANCE. 300 RECORD DEPRECIATION DIRECTLY TO WORK-IN-PROCESS 09/23/92 INVENTORY NOTE: DO NOT ENVISION ADP OR TC EQUIPMENT INVOLVED IN WORK-IN-PROCESS INVENTORY PROCEDURES. 11/01/88 301 INDIRECT COSTS TRANSFERRED TO OVERHEAD ACCOUNT FOR SUBSEQUENT REALLOCATION TO COST CENTERS APPLIED OVERHEAD ALL MAJOR OC'S A 6600 000-599 900-999 6101 OPERATING/PROGRAM EXPENSES 08/25/94 302 ISSUANCES FROM INVENTORIES WITHIN THE APPROPRIATION FROM WHICH THE INVENTORIES WERE FUNDED - ISSUING POINT A 1931 WITHIN FUND TRANSFER 1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE 000-399 26.21-26.28, 26.4A-26.4Z, М MATERIALS AND SUPPLIES FOR USE 900-959 26.5A-26.5Z (EXCEPT FOR 26.5C AND 26.5E), 26.71-26.7Z, 26.91-26.9Z 1521 INVENTORY HELD FOR SALE 000-399 26.21-26.28, 26.4A-26.4Z, 900-959 s MATERIALS AND SUPPLIES FOR SALE 26.5A-26.5Z (EXCEPT FOR 26.5C AND 26.5E), 26.71-26.7Z, 26.91-26.9Z

March	1 21,	1997				HHS TRANSACTION	CODES	3							PAGE 219
							T-	-r c-	-P G-	-N   A-	B D-	-R   F-U	l		
	GL			GL			A	TH   AT	гн   тв	N AP	R PF	RG   CST	l		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	sı	RC   TI	4G   TY	P CA	T FI	IN   CAT	FD-GRP	OBJECT CLASS	ON
							- 1	- 1		-					
				1571		STOCKPILE MATERIALS HELD IN RESERVE	- 1	- 1		-			000-399	26.41-26.49	
							- 1	- 1		-			900-959		
							- 1	- 1		-					
				1591		OTHER RELATED PROPERTY	- 1	- 1		-			000-599	26.5C AND 26.5E	
							- 1	-	-	1	1	1	900-999		
							1	-	ı	1	1	1			
						- AND -	1	-	ı	1	1	1			
							Ĺ	i	İ	i	İ	İ			
В	3211					INVESTMENT IN CAPITAL ASSETS	Ĺ	i	İ	i	İ	İ	030-599	SAME AS A	
							Ĺ	i	İ	i	İ	İ	910-999		
							i	i	İ	i	İ	İ			
				5700		APPROPRIATED CAPITAL USED	i	i	i	i	i	i			
							i	i	i	i	i	i			
							i	i	i	i	i	i			
						NOTE: TO BE USED ONLY WITH TC 303	i	i	i	i	i	i			
							·	•	•	•	•	•	•		
303						RECEIPT OF ISSUANCES FROM INVENTORIES WITHIN THE	-	1	I	1	1	I			08/25/94
						APPROPRIATION FROM WHICH THE INVENTORIES WERE	- 1								
						FUNDED - RECEIVING POINT	- 1								
							- 1								
A	1511					OPERATING MATERIALS AND SUPPLIES HELD FOR USE	- 1						000-399	26.21-26.28, 26.4A-26.4Z,	
		M				MATERIALS AND SUPPLIES FOR USE	- 1						900-959	26.5A-26.5Z (EXCEPT FOR	
							- 1							26.5C AND 26.5E),	
							- 1							26.71-26.7Z, 26.91-26.9Z	
							- 1								
	1521					INVENTORY HELD FOR SALE	- 1	- 1		-			000-399	26.21-26.28, 26.4A=26.4Z,	
		s				MATERIALS AND SUPPLIES FOR SALE	- 1	- 1		-			900-959	26.5A-26.5Z (EXCEPT FOR	
							- 1	- 1		-				26.5C AND 26.5E),	
							- 1					1		26.71-26.7z, 26.91-26.9z	
							- 1					1			
	1571					STOCKPILE MATERIALS HELD IN RESERVE	- 1					1	000-399	26.41-26.49	
							- 1					1	900-959		
							-				1	1			

March	21, 1	997				HHS TRANSACTI	ION COD	ES										PAGE 220
							I	T-L	C-P	G-1	1   A-	-в р	-R   F	-u				
	GL			GL			- 1	ATH	ATH	TRI	N   AI	PRP	RG   C	ST				UPDATED
TC#	DR	SUB	COST	CR SI	JB CC	ET DESCRIPTION	- 1	SRC	TMG	TYI	P   C#	AT   F	IN   C	AT	FD-GRP	OBJECT	CLASS	ON
	1591					OTHER RELATED PROPERTY	- 1							-	000-599	26.5C AND	26.5E	
							- 1								900-999			
							- 1				1			-				
				1941		WITHIN-FUND TRANSFER	- 1				1			-				
							- 1											
						- AND -	- 1				1							
							- 1											
В	5700					APPROPRIATED CAPITAL USED	- 1								030-599	SAME AS A	1	
							- 1								910-999			
							- 1				1	-						
				3211		INVESTMENT IN CAPITAL ASSETS	- 1				1	-						
							- 1			I	1	-	- [					
						NOTE: TO BE USED ONLY WITH TC 302.	- 1				1							
304						THIRD-PARTY DRAFTS ISSUED	- 1			I	1	-	- [					09/15/94
							- 1				1	-						
A	1012					DISBURSEMENTS (OTHER THAN PAYROLL)	- 1				1	-			000-599	61.7H		
							- 1			I	1	-	- [		900-999			
							- 1			I	1	-	- [					
				2315		ADVANCES - THROUGH THIRD-PARTY DRAFTS	- 1				1	-		١				
				N		NON-GOVERNMENT	- 1			x	1	-		١				
							- 1				1	-		١				
						NOTE: THIS TC IS USED BY THE THIRD-PARTY DRAFT	- 1			I		-						
						ISSUING AGENCY SIMULTANEOUS WITH PAYMENT TC'S 061,	- 1				1							
						181,190, ETC. THE ENTRY RECLASSIFIES THE DOCUMENT	- 1					-	- [					
						LEVEL ENTRIES TO ESTABLISH THE LIABILITY TO THE	- 1				1	-						
						THIRD-PARTY DRAFT VENDOR.	- 1					-	- [					
305						PAYMENTS TO THIRD-PARTY DRAFT VENDORS FOR	- 1				1							09/15/94
						THIRD-PARTY DRAFTS HONORED	- 1				1							
							- 1											
A	2315					ADVANCES - THROUGH THIRD-PARTY DRAFTS	- 1				1				000-599	61.7H		
		N				NON-GOVERNMENT	- 1			x	1				900-999			
							- 1											
				1012		DISBURSEMENTS (OTHER THAN PAYROLL)	- 1											
							I			l	I	-						
						NOTE: THIS TO IS USED BY THE THIRD-PARTY DRAFT	I			l	I	-						
						ISSUING AGENCY TO RECORD THE THIRD-PARTY DRAFTS	I			l	I	-						
						CASHED (FOR SELF AND FOR CUSTOMER AGENCY) BY THE	- 1			l	1							
						THIRD-PARTY DRAFT VENDOR. SEE ACCOUNTING MANUAL	I			l		-		١	1			
						CHAPTER 10-46 FOR PROCEDURES.	- 1			I		I						

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							T-	-r c-	-P G-	-N   A-	-в D	-R   F-	n		
	GL			GL			A.	TH   AT	гн   тв	IA   NS	PR   PI	RG   CS	r		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	sı	RC   TI	MG   TY	TP   CZ	AT   F	IN   CA	r  FD-GRP	OBJECT CLASS	ON
306						THIRD-PARTY DRAFTS ISSUED BY ANOTHER AGENCY	I	-	-	-	-		1		09/15/94
							I	- 1	- 1	-	-		1		
A	1012					DISBURSEMENTS (OTHER THAN PAYROLL)	I	- 1	- 1	-	-		000-599	61.7H	
							- 1	- 1	Ι	1	1	-	900-999		
							- 1	- 1	Ι	1	1	-	1		
				2313		ADVANCES - ALL OTHER	- 1	- 1	Ι	1	1	-	1		
				G		GOVERNMENT	1	- 1	2	۱ ۲	1	1	1		
							- 1	1	1	ı	1	1	1		
						NOTE: THIS TC IS USED BY THE CUSTOMER AGENCY TO	1	- 1	1	1	1	1	1		
						(1) RECORD THE INITIAL ISSUANCE OF THE THIRD-PARTY	1	- 1	1	1	1	1	1		
						DRAFT BY THE ISSUING AGENCY, AND (2) TO RECORD THE	i	i	Ĺ	i	İ	i	Ì		
						SF 224 PAYEMENT TRANSACTION (REVERSE) TO THE	i	İ	İ	i	İ	ĺ	Ì		
						ISSUING AGENCY. SEE ACCOUNTING MANUAL CHAPTER	i	i	Ĺ	i	İ	i	Ì		
						10-46 FOR PROCEDURES.	i	i	i	i	i	i	İ		
										·	·	•			
307						THIRD-PARTY DRAFTS ISSUED FOR ANOTHER AGENCY	- 1	1	ı	1	1	1	1		09/15/94
							i	i	i	i	i	i	İ		
A	1314					ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	i	i	i	i	i	i	000-599	61.7H	
							i	i	i	i	i	i	900-999		
							i	i	i	i	i	i	i		
				2315		ADVANCES - THROUGH THIRD-PARTY DRAFTS	i	i	i	i	i	i	i		
				N		NON-GOVERNMENT	i	i	1	.	i	i	i		
							i	i	i	i	i	i	i		
						NOTE: THIS TC IS USED BY THE THIRD-PARTY DRAFT	i	i	i	i	i	i	i		
						ISSUING AGENCY TO RECORD THE RECEIVABLE DUE FROM	i	i	i	i	i	i	i		
						THE CUSTOMER AGENCY. SEE ACCOUNTING MANUAL	i	i	i	i	i	i	İ		
						CHAPTER 10-46 FOR PROCEDURES.	i	i	i	i	i	i	i		
								'	'						
308						THIRD-PARTY DRAFTS - COLLECTIONS	1	1	ı	1	1	1	I		09/15/94
							i	i	i	i	i	i	i		
A	1012					DISBURSEMENTS (OTHER THAN PAYROLL)	i	i	i	i	i	i	000-599	61.7H	
							i	i	i	i	i	i	900-999		
							i	i	i	i	i	i	i		
				1314		ADVANCES AND REIMBURSEMENTS RECEIVABLE - UNBILLED	İ	i	i	i	i	i	i		
							ı İ	' 	ı İ	i	İ	i	i		
						THIS TC IS USED BY THE THIRD-PARTY DRAFT ISSUING	ı İ	' 	ı İ	i	İ	i	i		
						AGENCY TO RECORD THE COLLECTION FROM THE CUSTOMER	i I	i	i	i	İ	i	i		
						AGENCY VIA AN SF 224. SEE ACCOUNTING MANUAL	ı I	' 	' 	ļ	İ	i	İ		
						CHAPTER 10-46 FOR PROCEDURES.	' 	' 	' 	ı	ı	i	' 		
							- 1	1	1	1	1	1	1		

							<b>T</b> -	-r c	-P G	-N   A-	-B D-	R F-	ار		
	GL			GL			AT	TH A	гн   т	RN   AI	PR PR	G CS	r		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SR	RC   TI	MG   T	YP   CZ	AT FI	N   CA	r  FD-GRP	OBJECT CLASS	ON
30A						INVENTORIES ISSUED TO APPROPRIATIONS OTHER THAN	1		-			1	1		08/29/94
						THE FUNDING APPROPRIATION AND ISSUED FOR SALE -	- 1		-			1	1		
						REIMBURSABLE	- 1		-			1	1		
							- 1					1			
A	6500					COST OF GOODS OR SERVICES SOLD	- 1					1	000-599		
							- 1					1	900-999		
							- 1					1			
				1511		OPERATING MATERIALS AND SUPPLIES HELD FOR USE	- 1					1	000-399	26.21-26.28, 26.4A-26.4Z,	
				M		MATERIALS AND SUPPLIES FOR USE	- 1		-				900-959	26.5A-26.5Z (EXCEPT FOR	
							- 1		-				1	26.5C AND 26.5E),	
							- 1		-			1	1	26.71-26.7Z, 26.91-26.9Z	
							- 1					1	I		
				1521		INVENTORY HELD FOR SALE	- 1					1	000-399	26.21-26.28, 26.4A-26.4Z,	
				s		MATERIALS AND SUPPLIES FOR SALE	- 1					1	900-959	26.5A-26.5Z (EXCEPT FOR	
							- 1					1	I	26.5C AND 26.5E),	
							- 1					1	I	26.71-26.7Z, 26.91-26.9Z	
							- 1					1	I		
				1571		STOCKPILE MATERIALS HELD IN RESERVE	- 1					1	000-399	26.41-26.49	
							- 1					1	900-959		
							I		-			1	1		
				1591		OTHER RELATED PROPERTY	I		-			1	000-599	26.5C AND 26.5E	
							I				I	1	900-999		
							I				I	1			
						NOTE: TCs 050 or 051, 081 or 091 WILL BE USED BY	I								
						THE RECEIVING ACCOUNT. REIMBURSABLE INCOME WILL	I				I	1			
						BE RECORDED IN THESE SAME TCs. REDUCTION OF	I				I	1			
						INVESTMENTS IN CAPITAL ASSETS WILL BE RECORDED ON	I				I	1			
						THE ONE-TIME ADJUSTING ENTRY FOR THE ISSUANCES OF	I				I	1			
						INVENTORY ITEMS, TC 422.	I								

TC#	GL DR	SUB COST	GL CR SU	B COST	DESCRIPTION	2	r-l c Ath a SRC t	TH	TRN	APR	PRG	CST		OBJECT CLASS	UPDATED ON
30B					ISSUANCE OF SUPPLIES AND MATERIALS FROM	1	ı	ı	ı	1			I		08/29/94
					INVENTORIES FOR USE IN OPERATIONS	1	-	- 1	-	- 1	-		l		
						1	- 1	- 1	- 1	- 1	- 1				
A	6107				SUPPLIES AND MATERIALS ISSUED FROM INVENTORY			- 1		- 1			000-599		
								!		!			900-999		
			1511		OPERATING MATERIALS AND SUPPLIES HELD FOR USE								000 300	26 21 26 20 2643 26 47	
			1211		MATERIALS AND SUPPLIES HELD FOR USE	1		- 1					000-399   900-959	26.21-26.28, 264A-26.4Z, 26.5A-26.5Z (EXCEPT FOR	
			22		MATERIALD AND SUFFEIED FOR SEE	i			i	' 			300-333 	26.5C AND 26.5E),	
						i	i	i	i	i	i			26.71-26.7Z, 26.91-26.9Z	
						i	i	i	i	i	i		· 		
			1571		STOCKPILE MATERIALS HELD IN RESERVE	İ	İ	Ì	i	ĺ	ĺ		000-399	26.41-26.49	
						1		- 1	-	- 1	- 1		900-959		
						1		- 1		- 1	- 1				
			1591		OTHER RELATED PROPERTY	- 1		- 1		- 1	- 1		000-599	26.5C AND 26.5E	
						I		- 1		I	- 1		900-999		
					SEE TC'S 422, 426 AND 427 FOR THE FISCAL YEAR-END			!							
					ENTRY TO REDUCE INVESTED CAPITAL FOR ISSUES FROM	- 1		-							
					INVENTORY-APPROPRIATED FUNDS.	- 1	ı	- 1	ı	ı					
310					ACCEPTANCE OF REIMBURSABLE ORDERS	1	- 1	1	1	1	1		I		11/01/88
						i	i	i	i	i	ï		· 		
A	4230				UNFILLED CUSTOMER ORDERS - UNOBLIGATED	i	i	i	i	i	i		000-599	99.00, 99.05	
						1		- 1	- 1	I	- 1		900-999		
						1		- 1	-	- 1	- 1				
			4220		REIMBURSABLE ORDERS ACCEPTED	1		- 1		- 1	- 1				
						I	-	- 1		I	- 1				
244															40/40/05
311					OBLIGATION OF REIMBURSABLE ORDERS ACCEPTED FOR	1				-					10/19/92
					GOODS AND SERVICES TO BE FURNISHED	I I	 	- 1	1	l I			<u> </u> 		
A	4240				UNFILLED CUSTOMER ORDERS - OBLIGATED	ı		l I	1	l I			   000-599	99.00, 99.05	
						i	i	' 		' 	, 		900-999		
						i	i	i	i	i	İ				
			4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED	- 1	-	- 1	- 1	- 1	-		l		

Marci	1 21, 1	L99/				nns iransacii	ON CODES	•								PAGE 224
							т-	-r c	-P G	-N   A	-B D	-R F-	-ט			
	GL			GL			AT	TH   A	гн   ті	RN   A	PR   P	RG   CS	ST			UPDATED
TC#	DR	SUB	COST	CR SUE	COST	DESCRIPTION	SF	RC   TI	MG   T	YP   C	AT   F	IN   CZ	AT   FD-0	GRP	OBJECT CLASS	ON
							1	ı	1	1	-	1	1			
							·	Ċ	•	Ċ		•	•			
312						REIMBURSEMENTS AND OTHER INCOME EARNED THROUGH	1	ı	ı	1	ı	1	ı			03/03/92
						DELIVERY OF GOODS AND SERVICES	i	i	i	i	Ĺ	i	i			
							i	i	i	i	i	i	i			
A	4250					REIMBURSEMENTS AND OTHER INCOME EARNED	i	i	i	i	i	i	000	0-599	99.00, 99.05	
							i	i	i	i	i	i		0-999	-	
							i	i	i	i	i	i	i			
				4240		UNFILLED CUSTOMER ORDERS - OBLIGATED	i	i	i	i	i	i	i			
							i	i	i	i	i	i	i			
						NOTE: TCs 311 AND 312 SHOULD BE USED ONLY IN THE	' 	i	i	i	i	i	i			
						EVENT REIMBURSABLE BUDGETARY ENTRIES WERE NOT		1					i			
						RECORDED IN OBLIGATION AND ACCRUAL ENTRIES.							-			
						RECORDED IN OBLIGATION AND ACCROAL ENTRIES.	1	1	'	1	'	1	'			
31B						ESTIMATED LOSS OF INVENTORY FOR SALE	1	1								03/03/92
316						ESTIMATED LOSS OF INVENTORY FOR SALE			!		- 1		1			03/03/92
_									!		- !	- 1				
А	7290					OTHER LOSSES			!		!	!	•	0-599	61.25, 61.26	
									!		!	!	900	0-999		
									-		- !		1			
				1529		INVENTORY (FOR SALE) - ALLOWANCE	I		ı		ı	ı	ı			
							I		ı		ı	ı	ı			
						- AND -	I		ı		- 1	-	I			
							I		ı		- 1		- 1			
В	3211					INVESTMENT IN CAPITAL ASSETS	I		-		-		030	0-599	SAME AS A	
							1		- 1		- 1		910	0-999		
							- 1		- 1		- 1		1			
				5700		APPROPRIATED CAPITAL USED	- 1		- 1		- 1		1			
									- 1		- 1		I			
31C						ESTIMATED LOSS OF INVENTORY - RAW MATERIALS AND	- 1		- 1		- 1		1			11/01/88
						SUPPLIES	1		-		-		1			
							- 1		-	-	- [		1			
A	7290					OTHER LOSSES	1		-		- [		000	-599	61.25, 61.26	
							I		1		-		900	999		
							ı	1	ı	-	-	ı	1			
						- AND -	Ī	İ	İ	İ	İ	İ				
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							'	'	'		'	'	'			

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							T	-r c	-P G	-N   A	-B D	-R F-	<b>υ</b>		
	GL			GL			A	TH   A	тн   т	RN A	PR   P	RG   CS	T		UPDATED
TC#	DR	SUB	COST	CR SUI	B COST	DESCRIPTION							T FD-GRP	OBJECT CLASS	ON
							1-						-,		
	2011					THEOREM THE CARTEST ACCIONS							030-599	GNT 3G 3	
В	3211					INVESTMENT IN CAPITAL ASSETS	!		!	!	!		•	SAME AS A	
							- 1	ı	ı	ı	ı	ı	910-999		
								-		-	-		1		
				5700		APPROPRIATED CAPITAL USED							1		
							1	- 1	- 1	- 1	- 1	- 1	1		
31D						ESTIMATED LOSS OF INVENTORY - WORK IN PROCESS	1	- 1	1	1	1	1	1		03/03/92
012										- 1					33, 33, 32
_	=						1			- !	- !				
A	7290					OTHER LOSSES	1	- 1	- 1	- 1	- 1	- 1	000-599	61.25, 61.26	
							I	- 1	ı	- 1	ı	- 1	900-999		
						- AND -	- 1						1		
							1	- 1	- 1	- 1	- 1	- 1	1		
В	3211					INVESTMENT IN CAPITAL ASSETS	i	i	i	i.	i	i	030-599	SAME AS A	
_							i		i	i		i	910-999		
							l i	- !	- !	-	- !	1	1 310-333		
											 		!		
				5700		APPROPRIATED CAPITAL USED	I	ı	ı	ı	ı	ı	I		
								- 1				-	I		
31E						ESTIMATED LOSS OF INVENTORY - FINISHED GOODS	1	- 1	- 1	- 1	- 1	- 1	1		03/03/92
							1	- 1	- 1	- 1	- 1	1	1		
2	7290					OTHER LOSSES	i	i	i	i.	i	i	000-599	61.25, 61.26	
	, ,250					OTHER HODDED				-			·	01.25, 01.20	
							!		!	!	!		900-999		
							- 1	ı	ı	- 1	ı	ı	I		
						- AND -	- 1	-	ı	-	-	ı	l		
В	3211					INVESTMENT IN CAPITAL ASSETS	- 1	- 1				- 1	030-599	SAME AS A	
							1	- 1	- 1	1	1	I	910-999		
							i	i	i	i.	i	i	i		
				5700		APPROPRIATED CAPITAL USED	i		i	i.		i	i		
				3700		AFFROFRIATED CAFITAL USED	1	- !		- !	- !		1		
							I	ı	ı	- 1	ı	ı	I		
31F						ESTIMATED LOSS OF INVENTORY - OTHER		- 1			- 1	-	I		08/25/94
							- 1	- 1			- 1		1		
A	7290					OTHER LOSSES	1	- 1	- [		- [	- 1	000-599	61.25, 61.26	
							i	- 1	- 1	1	- 1	1	900-999		
							i	i	i	i	i	i	i		
				1599		OTHER RELATED PROPERTY - ALLOWANCE	1		'		'	1			
				1033		OTHER RELATED PROPERTY - ALLOWANCE	1	- 1	-	- 1	- 1	1	1		
							ı	I	ı	I	ı	I	I		

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	<b>~</b>		<b>a</b> =					-P G-							
	GL		GL					TH   TR							UPDATED
TC#	DR SUB	COST	CR SUB	COST	DESCRIPTION	SI	RC   TI	4G   TY	P CA	T F	IN   C	AT	FD-GRP	OBJECT CLASS	ON
					- AND -	- 1	١	ı	ı		ı	ı			
						-	-	ı	ı			I			
В	3211				INVESTMENT IN CAPITAL ASSETS				-			- 1	030-599	SAME AS A	
						- 1	- 1		-			-	910-999		
									-	-		- 1			
			5700		APPROPRIATED CAPITAL USED	-	- [	-	-			- 1			
						- 1	- 1		1	-		- 1			
					NOTE: THIS ENTRY INCLUDES THE EXPECTED LOSS ON	- 1	- 1	-	1						
					RESEARCH ANIMALS AND FORAGE FOR THE ANIMALS.	- 1	- 1	-	1	1	-	- 1			
31J					ADJUSTMENT TO STOCKPILED INVENTORY WHEN RECORDED	- 1	- 1	1	1	1	1	- 1			08/26/94
					VALUE EXCEEDS THE PHYSICAL INVENTORY	i	i	i	Ì	İ	i	i			
						i	i	i	i	i	i	i			
A	7290				OTHER LOSSES	i	i	i	i	i	i	i	000-599	61.25, 61.26	
						i	i	i	i	i	i	i	900-999	,	
						i	i	i	i	' 	i	i	300 333		
			1571		STOCKPILE MATERIALS HELD IN RESERVE	' '				' 	, ,	1			
			1371		STOCKFILE MATERIALS HELD IN RESERVE	- 1	-		1	1	1	1			
						- 1	- 1	- 1			-	- !			
					- AND -	-	-				-	- 1			
						!	!	!	!		- !	- !			
В	3211				INVESTMENT IN CAPITAL ASSETS	!		 		!	!	!	030-599	SAME AS A	
									-		- 1	- 1	910-999		
						ı	ı	ı	ı		-	ı			
			5700		APPROPRIATED CAPITAL USED	-	-	ı	ı			I			
									-			- 1			
					NOTE: THIS INCLUDES LOSS DUE TO SPOILAGE OR ANY	- 1	- 1		-			-			
					OTHER LOSS OF INVENTORY.				-			- 1			
						-	- [	-	-			- 1			
					NOTE: REVERSE IF INVENTORY EXCEEDS RECORDED	- 1	-	- [	-	-					
					VALUE.	- 1		1							
321					DEPRECIATION AND AMORTIZATION EXPENSE	- 1	1	Ι	1	Ι	1	- [			09/24/92
						1	1	1	1	ı	1	ı			
A	6902				DEPRECIATION AND AMORTIZATION - UNFUNDED	Ī	İ	i	İ	İ	İ	į	000-599		
						i	i	i	i	i	i	i	900-999		
						'	'	'	'		'	'			

1141 0	,							CODE	•							11102 227
								T-	r c-	P G-	N A-	B D-	R F-U	1		
	GL			GL				AT	TA   H	'H   TR	N   AF	R PR	G CS1	r		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SF	C TM	G   TY	PCA	T FI	N   CAT	r  FD-GRP	OBJECT CLASS	ON
								- 1		1		1	1	1		
				1739	•		ACCUMULATED DEPRECIATION ON BUILDINGS	- 1		1		1	1	1	61.36, 61.37	
								- 1		1		1	1	1		
				1749	•		ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND	1		ı	1	1	1	1	61.31	
							FACILITIES	- 1		1		1	1	1		
								- 1		1		1	1	1		
				1759	•		ACCUMULATED DEPRECIATION ON EQUIPMENT	- 1		1		1	1	1	61.3A, 61.3B, 61.3G,	
								- 1		1		1	1	1	61.3H	
								- 1		1		1	1	1		
				1819	•		ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL	1		ı	1	1	1	1	61.32	
							LEASE	1	1	ı	1	ı	ı	1		
								- 1	1	1	1	1	1	1		
				1829	•		ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS	i	i	i	i	İ	Ì	Ī	61.33	
								i	i	i	i	İ	Ì	Ī		
				1839	•		ACCUMULATED AMORTIZATION ON IT (ADP AND TC)	i	i	i	i	İ	Ì	Ī	61.3C	
							SOFTWARE	i	i	İ	i	İ	Ì	Ī		
								i	i	i	i	i	i	i		
							NOTE: REDUCTION IN INVESTMENT CAPITAL WILL BE	i	i	i	i	i	i	i		
							MADE AS A ONE-TIME YEARLY ADJUSTMENT TO ASSET	i	i	i	i	i	i	i		
							VALUES BY THE AMOUNT OF CHARGES TO UNFUNDED	i	i	i	i	i	i	i		
							DEPRECIATION EXPENSE.	i	i	i	i	i	i	i		
								i	i	i	i	i	i	i		
							NOTE: DEPRECIATION APPLICABLE TO	i	i	i	i	i	i	i		
							REVOLVING/WORKING CAPITAL FUNDS IS TO BE CHARGED	i	i	i	i	i	i	i		
							TO THE UNFUNDED EXPENSE ACCOUNT, BUT THIS	i	i	i	i	i	i	i		
							DEPRECIATION IS CONSIDERED TO BE AN "OPERATING	i	i	i	i	i	i	i I		
							EXPENSE" OF THE FUND FOR THE PURPOSE OF BILLING	i	i	i	i	i	i	i I		
							CUSTOMERS FOR RECOUPING FULL COSTS.	i	i	i	i	i	i	i I		
								i	i	i	i	i	i	i		
							NOTE: SEE TC 323 FOR DEPRECIATION ON DONATED	i	i	i	i	i	i	i		
							ASSETS AND TC 324 FOR DEPRECIATION ON	i	i	i	i	i	i	i		
							TRANSFERRED-IN ASSETS.	i	i	i	i	i	i	i		
								'	'		'		•	•		
322							INCREASE ADJUSTMENT OF RECORDED VALUE OF EQUIPMENT	1	ı	ı	1	1	1	1		03/03/92
							TO PHYSICAL INVENTORY	i	i	i	i	i	i	i I		
								i	i	i	i	i	i	·		
A	1751						EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	İ	i	i	i	i	i	000-599	61.1B	
A	_, _,							' 	i	i	i	i	i	900-999		
								1	1	1	ı	1	1	1 300-333		

Marc	n ZI,	1997				HHS TRANSACTION	CODES								PAGE 228
							T-	r c-	-P G	-N   A-	-B D	-R   F-1	ן ד		
	GL			GL			AT	H A1	гн   т	RN   AI	PR   PI	RG   CS	r		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SR	C TM	IG   T	YP   C	AT   F	IN   CA	r  FD-GRP	OBJECT CLASS	ON
							ĺ	1	1	- 1	1	1	1		
	1756	6				IT (ADP & TC) EQUIPMENT IN USE	i	i	İ	i	İ	i	i	61.1C	
							i	i	i	i	i	i	i		
	1830	0				IT (ADP AND TC) SOFTWARE	i	i	i	i	i	i	i	61.1E	
						,	i	i	i	i	i	i	i		
				7190		OTHER GAINS	i i	i	i	i	i	i	i	61.1B, 61.1C	
				, 150		OTHER GILLS	i	i	' 		' '	' 	1	01.12, 01.10	
						- AND -	' '	1			' '	1	1		
						- AND -	1	1	!	- 1	-	- 1	1		
_							!	!	!	!	!	!	1		
В	5700	U				APPROPRIATED CAPITAL USED	 	!		!			030-599	SAME AS A	
							1	-		- 1		- 1	910-999		
							I	ı	-	ı	-	ı	I		
				3211		INVESTMENT IN CAPITAL ASSETS				ı		ı	I		
							I		-		-	ı	1		
323						REDUCE VALUE OF RECORDED EQUIPMENT TO PHYSICAL					-				03/03/92
						INVENTORY VALUE							1		
										-		-	1		
A	7290	0				OTHER LOSSES	- 1	1	-	- 1	-	- 1	1		
							I	1	-	- 1	-	1	I		
				1751		EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	ĺ	1	1	- 1	1	1	000-599	61.1B	
							i	i	i	i	i	i	900-999		
							i	i	i	i	i	i	i		
				1756		IT (ADP & TC) EQUIPMENT IN USE	i	i	i	i	i	i	i	61.1C	
						( a, <b></b>	i i	i	i	i	i	i	i		
							i	i		i			i		
				1830		IT (ADP AND TC) SOFTWARE		1	 		 	1	1	61.1E	
				1030		II (ADF AND IC) SOFTWARE	1	1	!	- 1	-	- 1	1	01.16	
							1		!	- !	!		1		
						- AND -	!	!	!	!	!	!	!		
		_						1					1		
В	3211	1				INVESTMENT IN CAPITAL ASSETS		1		- 1		-	030-599	SAME AS A	
							I			I		-	910-999		
							- 1					-	I		
				5700		APPROPRIATED CAPITAL USED						I	I		
							- 1		-			-	I		

|T-L|C-P|G-N|A-B|D-R|F-U| $\operatorname{GL}$ GL ATH ATH TRN APR PRG CST UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 325 OVERHEAD CHARGES APPLIED TO WORK-IN PROCESS 03/03/92 ACCOUNT 326 TRANSFER OF OVERHEAD CHARGES TO THE INVENTORY FOR 08/29/94 ANIMALS, INCLUDING RESEARCH ANIMALS, AND OTHER AGRICULTURE PRODUCTS A 1591 OTHER RELATED PROPERTY 000-599 81.23 6600 APPLIED OVERHEAD B 5700 APPROPRIATED CAPITAL USED 030-599 910-999 3211 INVESTMENT IN CAPITAL ASSETS NOTE: EXPENSE 6600 IS NOT INCLUDED IN THE FISCAL YEAR-END ENTRY TO REDUCE INVESTED CAPITAL. 327 TRANSFER OF INDIRECT COSTS FROM APPLIED OVERHEAD 08/22/96 TO APPROPRIATE PROGRAMS/COST CENTERS A 6101 OPERATING/PROGRAM EXPENSES 000-599 81.22 GD GOVERNMENT - DIRECT PROGRAM | x | 900-999 GR GOVERNMENT - REIMBURSABLE PROGRAM ND NON-GOVERNMENT - DIRECT PROGRAM NR NON-GOVERNMENT - REIMBURSABLE PROGRAM 6600 APPLIED OVERHEAD 328 ACCOUNTS RECEIVABLE - REFUNDS FOR RECOVERY OF 09/29/95 PRIOR YR OBLIGATIONS - UNEXPIRED MULTI-YR AND NO-YR ACCOUNTS A 1312 REFUNDS RECEIVABLE 000-399 MAJOR OC's 11-13, 21-26, G GOVERNMENT 400-459 31, 32, 41, 42 N NON-GOVERNMENT 500-559 900-939 960-979

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 7400 PRIOR PERIOD ADJUSTMENTS 329 DIRECT LABOR FOR ANIMALS, INCLUDING RESEARCH 08/29/94 ANIMALS, AND CROPS PREVIOUSLY CHARGED TO OPERATING EXPENSES A 1591 OTHER RELATED PROPERTY 000-599 11.11-11.13, 11.31-11.33, 900-999 11.35-11.37, 11.3A-11.3C, 11.51-11.52, 11.57-11.58, 11.5A-11.5B, 11.5F-11.5G, 11.5W-11.5Y, 11.81, 11.85, 12.1D, 12.1F, 12.1H 6103 EXPENSE - COST CAPITALIZED NOTE: EXPENSE 6103 CHARGES TO REDUCE INVESTED CAPITAL ARE MADE AS A ONE-TIME YEARLY ENTRY. SEE TC 421. 330 ACCOUNTS RECEIVABLE - REFUNDS 09/29/95 A 1312 REFUNDS RECEIVABLE G GOVERNMENT N NON-GOVERNMENT 1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE 000-399 26.21-26.28, 26.4A-26.4Z, M MATERIALS AND SUPPLIES FOR USE 900-959 26.5A-26.5Z (EXCEPT FOR 26.5C AND 26.5E), 26.71-26.7Z, 26.91-26.9Z 1521 INVENTORY HELD FOR SALE 000-399 26.21-26.28, 26.4A-26.4Z, 900-959 26.5A-26.5Z (EXCEPT FOR s MATERIALS AND SUPPLIES FOR SALE 26.5C AND 26.5E),

26.71-26.7Z, 26.91-26.9Z

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							I	T-I	C-1	P G-	n a-	B D	-R   F-	α		
	GL			GL			I	ATE	[ ATI	H TR	n ap	R PI	RG   CS	r		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	I	SRC	: TMC	G TY	P   CA	T F	IN   CA	T  FD-GRP	OBJECT CLASS	ON
							ı	I	I	ı	1	1	1	1		
				1571		STOCKPILE MATERIALS HELD IN RESERVE	ı	I	1	1	1	1	1	000-399	26.41-26.49	
							i	I	i	i	i	i	i	900-959		
							i	I	i	i	i	i	i	i		
				1591		OTHER RELATED PROPERTY	i	i I	i	i	i	i	i	000-599	26.5C AND 26.5E	
							, i	i I	i	i	i	i	i	900-999		
							'	ı I	1	i	' 	' 	i	1		
				1710		LAND	'	l I	1	1	 	 	1	000-599	32.11	
				1710		HAND		 	1	1	1			•	32.11	
								 	1		-			900-999		
									1	!			!			
				1721		CONSTRUCTION IN PROGRESS BY OTHER GOVERNMENT		l						000-599	32.51	
						AGENCIES								900-999		
							l	l		1				I		
				1722		CONSTRUCTION IN PROGRESS - BY ALL OTHERS	I						ı	000-599	32.52	
							I							900-999		
							I							1		
				1730		BUILDINGS	I				-	-		000-599	32.21, 32.2A-32.2C, 32.41	
							I							900-999		
							I							1		
				1740		OTHER STRUCTURES AND FACILITIES	I	l		1		-		000-599	32.31-32.3Z	
							I			1		-		900-999		
							I	l		1	1	1		1		
				1751		EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	ı	l	1	ı	1	1	-	000-599	31.10-31.3Z, 31.50-31.7Z	
							ı	I	1	1	1	1	1	900-999		
							i	I	i	i	i	i	i	i		
				1753		CENTRAL LIBRARY - EQUIPMENT & BOOKS	i	I	i	i	i	i	i	000-599	31.80-31.8Z	
						2	i	i I	i	i	i	i	i	900-999		
							,	ı I	i	i	i	i	i	1		
				1756		IT (ADP & TC) EQUIPMENT IN USE	'	ı I	1	1	' 	' 	'	000-599	31.41, 31.47-31.49	
				1750		II (ADF & IC) EQUIFMENT IN ODE	'	l I	1	1	 	1		•	31.41, 31.47-31.43	
							- 1	l I	1	1	1	1	1	900-999		
				1010		Accepted INDEED CARTERAL LEAGE AND LEAGE DIRECTOR		i i	1	1	1	1	1	I 000 500	21 33 22 60	
				1810		ASSETS UNDER CAPITAL LEASE AND LEASE-PURCHASE	 	l	1	1	1	1	1	000-599	31.AA, 32.60	
								l	1	1		1		900-999		
								l	1					1		
				1830		IT (ADP AND TC) SOFTWARE		l	1					000-599	31.43, 31.4D	
							l	I	I	I	I	I	I	900-999		

Marc	h 21, 3	1997				HHS TRANSACTION	CODE	S								PAGE 232
							T	-r c	-P G	-N   A	-B D	-R   F	ט-י			
	GL			GL			A.	TH   A	тн т	RN   A	PR   P	RG   C	ST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	51	RC   TI	MG   T	YP   C	AT   F	'IN C	'AT	FD-GRP	OBJECT CLASS	ON
									-		-		- 1			
				6101		OPERATING/PROGRAM EXPENSES			-				- 1	000-599	MAJOR OC'S 11-13, 21-26	
														900-999	(EXCLUSIVE OF 26'S SHOWN	
															ABOVE), 31.90'S, 41, 42	
						- AND -			-		-					
								-	- [	-		- [	- 1			
						* FOR AMOUNTS IN "A" ENTRY *		-	- [	-		- [	- 1			
								-	- [	-		- [	- 1			
В	3211					INVESTMENT IN CAPITAL ASSETS		-	- [	- [	-	- [	- 1	030-599	26.20, 26.40,	
								-	- [	- [	-	- [	- 1	910-999	26.5A-26.5Z, 26.70,	
								-	- [	- [	-	- [	- 1		26.90, 31.10-31.80,	
								-	- [	- [	-	- [	- 1		31.AA, 32'S	
								-	- [	- [	-	- [	- 1			
				3100		APPROPRIATED CAPITAL		-	- [	- [	-	- [	- 1			
								-	- [	- [	-	- [	- 1			
						NOTE: THE ASSUMPTION IS THAT THE RECEIVABLE WILL	-	-	-	- [	-		- 1			
						BE COLLECTED WHEN CREDITING 3100. SEE TC 113 WHEN	-	-	-	- [	-		- 1			
						NOT COLLECTED AND AMOUNT IS WRITTEN OFF.	-	-	-	- [	-		- 1			
331						RECLASSIFICATION OF OUTSTANDING ADVANCE TO REFUND		-	-	-	-	-	- 1			09/18/96
						RECEIVABLE			-		-					
									-		-					
A	1312					REFUNDS RECEIVABLE			-		-		- 1	900-999		
		G				GOVERNMENT			-	x	-		- 1	000-599		
		N				NON-GOVERNMENT			-	x	-		- 1			
									-		-		- 1			
				1417		ADVANCES TO OTHERS - OTHER THAN THROUGH PMS		-	- [	-	- [		- 1		61.73	
				G		GOVERNMENT			-	x	-		- 1			
				N		NON-GOVERNMENT		-	-	x	-	-	- 1			
								-	-	-	-	-	- 1			
332						PREMIUMS ON SECURITIES PURCHASED			-	-	-		- 1			11/01/88
									-	-	-	-	- 1			

March	1 21, 1	.997				HHS TRANSACTION	CODES	S								PAGE 233
							T-	-r c	-P G	-N	A-B	D-E	R F-U	1		
	GL			GL			A	тн   А	тн т	RN	APR	PRO	3 CSI	r		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SI	RC   T	MG   T	'YP	CAT	FI	V CAI	r  FD-GRP	OBJECT CLASS	ON
						- AND -				- 1		l	1	1		
										- 1		l	1	1		
В	3211					INVESTMENT IN CAPITAL ASSETS	- 1					l		1		
							- 1					l		1		
				3320		NET RESULTS OF OPERATIONS							1	1		
										- 1			1	1		
						NOTE: USUALLY A FOLLOW-ON TO TC 184/194 IF A				- 1		l	1	1		
						PREMIUM WAS PAID.	- 1					l	1	1		
							- 1					l	1	1		
						NOTE: THIS BRINGS INVESTED CAPITAL DOWN TO PAR			-	- 1			1	I		
						VALUE OF THE SECURITY.	- 1	-	-	- 1		l	1	1		
333						AUDIT DISALLOWANCE PENDING OR UNDER APPEAL	- 1	-	-	- 1		l	1	1		11/01/88
							- 1		-	- 1		ı	1	1		
A	1316					ANTICIPATED RECOVERIES - AUDIT DISALLOWANCES	- 1	1	ı	- 1		ı	I	000-599	MAJOR OC'S 25, 41, 61.76	
		N				NON-GOVERNMENT	- 1	1	1	х		l	1	700-899		
							i	i	i	i			i	900-999		
							i	i	i	i			i	İ		
				1319		ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE	i	i	i	i		ĺ	i	i		
				υ		UNFUNDED	i	i	i	i		ĺ	x	i		
							i	i	i	i		ĺ	i	i		
						NOTE: REVERSE THIS ENTRY AT TIME TC 335 IS	i	i	i	i		ĺ	i	İ		
						RECORDED.	i	i	i	i		l	i	i		
									•	Ċ			•	•		
334						DISCOUNT ON PURCHASE OF SECURITIES	I	I	ı	ı		l	ı	1		11/01/88
							i	i	i	i			i	i I		
A	1610					SECURITIES (AT PAR)	i	i	i	i			i	015-029	61.54	
		G				GOVERNMENT	i	i	i	x		I	i	900-959		
		N				NON-GOVERNMENT	i	i		x		' 	i	1		
							'	'	'	1		'	1	1		

	GL GL FC# DR SUB COST CR SUB COS			GL			A1	гн   А	гн 1	rn	APR	PRO	R F-U G CST	1		UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SI	RC   TI	MG   I	ΥP	CAT	FI	1   CAT	FD-GRP	OBJECT CLASS	ON
							ı							1		
				1612		SECURITIES - UNAMORTIZED DISCOUNT		1	1		 	1	1	 		
				G		GOVERNMENT	' 	' 		x	ı I	i	' 	I I		
				N		NON-GOVERNMENT	'	i		x	ı I	i	i	l I		
							i	i	i		' 	i	i	1		
						- AND -	i	i	i		I	i	i			
							i	i	i		I	i	i	i I		
В	3320					NET RESULTS OF OPERATIONS	i	i	i			i	i	A	SAME AS A	
							İ	İ	İ			İ	Ì	SAME AS A		
							-		-		l	I	1			
				3211		INVESTMENT IN CAPITAL ASSETS			-			1	1			
									-		l		1	I		
						NOTE: THIS BRINGS INVESTED CAPITAL UP TO PAR VALUE			-		l		1	I		
						OF THE SECURITY. NOTE: THIS SHOULD FOLLOW TO			-				1	1		
						184/194 IF SECURITY WAS PURCHASED AT A DISCOUNT.					l		1			
335						AUDIT DISALLOWANCE BECOMES COLLECTIBLE			-		l		1	1		09/29/95
									I		l	I	1			
A	1315					AUDIT DISALLOWANCES RECEIVABLE			I				1	000-599	MAJOR OC'S 25, 41	
		N				NON-GOVERNMENT			I	X			1	900-999		
									I							
				6101		OPERATING/PROGRAM EXPENSES								<u> </u>		
				N		NON-GOVERNMENT			!	X		!	!	<u> </u>		
									!		  -	!				
						- OR -			!		  -	!				
_	1215					NAME DEGLES OF STREET			- !		  -	!	1		C1 . R.C	
В	1315					AUDIT DISALLOWANCES RECEIVABLE			-		 	1	1	700-899	61.76	
		N				NON-GOVERNMENT			- 1	x	 	1	1	I I		
				5901		MISCELLANEOUS REVENUE - GENERAL/TRUST FUND	 	l I	1		i I	1	1	I I		
				3301		RECEIPTS	l I	l I	l I		I I	l I	I I	I 		
				N		NON-GOVERNMENT	l I		ı	x	' I	i	1	1 		
							 	ı	ı		' 	İ	1	! 		
						- AND -	' 	i	İ		I	i	i			
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								r	r-L 0	C-P	G-N	A-	B D-	R F-U	<b>1</b>		
	GL			GL				2	ATH   Z	АТН	TRN	AP	R PR	G CS1	?		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	5	RC	rmg	TYP	CA	T FI	N   CAI	FD-GRP	OBJECT CLASS	ON
								- 1	- 1				1	1	1		
С	5990						CONTRA REVENUE - COLLECTED FOR OTHERS	1	- 1		l	I	ı	1	700-899	SAME AS B	
		N					NON-GOVERNMENT	1	- 1		x	I	ı	1	I		
								i	i		l	İ	i	Ì	İ		
				2990	0		OTHER LIABILITIES	i	i		I	i	i	i	i I		
					N		NON-GOVERNMENT	i	i		'   x	i	i	i	i		
								i	i		' 	i	i	i	i		
								'			'	'	'	'			
338							DEFERRAL OF EXPENSES PREVIOUSLY CHARGED OFF	1	1		I	ı	ı	1	I		11/01/88
								i	i		' 	i	i	i	i		
Δ	1450						PREPAYMENTS	<u> </u>	i		' 	i	i	i	000-599	61.51	
	1130	G					GOVERNMENT		1		'   х	1	1	' 	900-999	01.31	
		N					NON-GOVERNMENT		1		X	1	1	1	1 300-333		
		N					MOM-GOA EVMINEM I	!	- 1		l <u>~</u>	1	1	1	1		
				<b>610</b>	•		TUDDIG GOOT GIRLING	!	- 1		 	1	1	1	1		
				6103	3		EXPENSE - COST CAPITALIZED	!			  -	!	!	!	1		
								!	!		l	!	!	!	1		
							NOTE: USE TC 119 TO AMORTIZE THE EXPENSE	I	ı		l	I	I	ı	I		
339							MARK-UP AND MARK-UP CANCELLATION ON INVENTORY	!	!		l	!	!	!	1		11/01/88
							(COMMISSARY)					1			1		
								I	ı			ı	ı	ı	1		
A	1520		.2				INVENTORY (FOR SALE), NET - PURCHASES	I	-					-	015-029	61.21	
								I							900-909		
								I	-						1		
	1520		.6				INVENTORY (FOR SALE), NET - MARK-UP	I	-						015-029		
								I						-	900-909		
								- 1						1	1		
							NOTE: REVERSE FOR MARK-UP CANCELLATION ON	- 1	-					1	1		
							INVENTORY ITEMS.	- 1	-					1	1		
33A							TO RESERVE ALLOWANCE AUTHORITY FOR LATER PERIOD	- 1	-					1	1		09/01/94
								1	- 1					1	1		
A	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	-	- 1		l	1	1	1	000-399	MAJOR OC'S 11-13, 21-26,	
		AD					CATEGORY A APPORT DIRECT PROGRAM	1	- 1		l	x	x		900-959	31-33, 41-44	
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	1	- 1		l	x	x	:	1		
		BD					CATEGORY B APPORT DIRECT PROGRAM	İ	- 1		l	x	x	:	1		
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	j	i		I		x		I		
								i	i		I	i	i	i	1		
				4630	0		FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION	i	i		I	i	i	i	I		
								i	i		I	i	i	i	i		
								1	'		'	1	'	1	1		

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1101 011	,	•			mis indication c	.0225								11102 250
						T-	r c-	·P G-	-N   A-	-в D	-R   F-1	ս		
	GL		GL			AT	н ат	н   тғ	N AI	PR   PI	RG   CS	r		UPDATED
TC#	DR ST	JB COST	CR SUB	COST	DESCRIPTION	SR	C TM	iG   TY	TP   CZ	AT   F	IN   CA	T   FD-GRP	OBJECT CLASS	ON
						•	-	-	-	-	-			
220					DISCOUNT ON SALE OF LOANS TO NON-FEDERAL ENTITY							1		03/03/92
33B					DISCOUNT ON SALE OF LOANS TO NON-FEDERAL ENTITY	!	!	!	!	!		1		03/03/92
						1		- 1	- 1	- 1	- 1	1		
A	7211				LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF	ı		ı	ı	ı	ı	015-025	61.4H	
					ASSET			-	-	- 1	-	030-199		
								-	-	- 1	-	1		
			1351		LOANS RECEIVABLE - PRINCIPAL	1	1	1	1	- 1	1	1		
						i	i	i	i	i	i	i		
					NOTE: IF DEFAULTED LOANS ARE PART OF THE PACKAGE	' '						1		
						!	!	!		!		1		
					OF LOANS SOLD-RECLASSIFY THEN PRIOR TO SALE BY TC	ı	-	ı	ı	ı	ı	1		
					298(R) AND 296(R).				-	-		1		
								-	- [	- 1		1		
					NOTE: REDUCE ALLOWANCE FOR LOSSES (TC 11A) ON	1	1	1	1	- 1	1	1		
					LOANS RECEIVABLE TO ZERO, OR TO THE APPROPRIATE	i	i	i	i	i	i	i		
					AMOUNT OF ALLOWANCE FOR REMAINING LOANS NOT SOLD.	i		i		i		1		
					AMOUNT OF ALLOWANCE FOR REMAINING LOAMS NOT SOLD.	ı	1	ı	1	1	1	1		
340					MARK-UP CANCELLATION ON GOODS SOLD (SPECIAL SALES)	ı		ı	ı	ı	ı	l		11/01/88
								-	-	- 1				
A	1520	.6			INVENTORY (FOR SALE), NET - MARK-UP			- [	- [	- [		000-029	61.21	
						1	1	1	1	- 1	1	900-909		
						i	i	i	i	i	i	i		
			6500		COST OF GOODS OR SERVICES SOLD	' '						1		
			6500		COST OF GOODS OR SERVICES SOLD	!	!	!	!	!		1		
						ı	ı	ı	ı	ı	ı	1		
					NOTE: ADJUSTMENT IN INVESTMENT OF CAPITAL ASSETS			ı	ı	ı	-	1		
					IS MADE AS A ONE-TIME YEARLY ENTRY TO REDUCE					- 1		1		
					INVESTMENTS FOR THE ISSUES OF THE FY.	1	1	1	- 1	- 1	- 1	I		
341					LOSS OF INVENTORY BY UNFORESEEN CIRCUMSTANCES	1	1	1	1	1	1	1		08/25/94
						' '	1	i				1		
						1	1	- 1			1	1	<b></b>	
A	7290				OTHER LOSSES	I	1	1	1	-	1	000-029	61.25	
												900-909		
												1		
			1591		OTHER RELATED PROPERTY	1	1	-	-	-	1	1		
						1	ı	1	1	Ι	1	1		
					- AND -	i	i	i	i	i	i	i		
					<del></del>	1	1	' 	1	 	1	1		
							1	-	1			1		
В	3211				INVESTMENT IN CAPITAL ASSETS	I	ı	ı	1	ı	I	030-599	SAME AS A	
							-	-	-	-		910-999		
												1		
			5700		APPROPRIATED CAPITAL USED	I	1	1	1	1	1	1		
						-		-	-	•	•			

Maich 21, 1997		HRS TRANSACTION	CODES	PAGE 237
			T-L C-P G-N A-B D-R F-U	
GL	GL		ATH ATH TRN APR PRG CST	UPDATED
TC# DR SUB COST	CR SUB COST	DESCRIPTION	SRC TMG TYP CAT FIN CAT  FD-GRP OBJECT CLASS	ON
		NOTE: THIS ENTRY ASSUMES THE LOSS GREATLY		
		DEPLETED THE ACTUAL INVENTORY AND INCREASED THE		
		PREVIOUS LOSS RECORDED VIA THE ALLOWANCE FOR LOSS		
		CALCULATION.		
342		ANTICIPATED RECOVERY OF PROGRAM DISALLOWANCE		09/24/92
A 131A		ANTICIPATED RECOVERY - PROGRAM DISALLOWANCE		
N		NON-GOVERNMENT		
	1319	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE		
	υ	UNFUNDED	x	
		NOTE: THIS ENTRY IS REVERSED UNDER VARIOUS		
		CIRCUMSTANCES DESCRIBED IN DAM EXHIBIT 10-41-K.		
344		TO CAPITALIZE AGENCY DEVELOPED ADP/TC SOFTWARE		09/24/92
A 1830		IT (ADP AND TC) SOFTWARE	000-599 61.27	
	6103	EXPENSE - COST CAPITALIZED		
345		COLLECTION OF AUDIT DISALLOWANCE THROUGH PUBLIC		09/24/92
		ASSISTANCE AWARD ADJUSTMENT		
A 6101		OPERATING/PROGRAM EXPENSES		
			1 1 1 1 1 1	
	1315	AUDIT DISALLOWANCES RECEIVABLE		
	N	NON-GOVERNMENT		
	<del>-</del> -			
		THIS CANCELS THE RECEIVABLE SINCE RECOVERY IS MADE		
		THROUGH THE REDUCTION OF A CURRENT AWARD.		
		IMOUGH IND REDUCTION OF A CORREST ANAMO.		

March	1 21, 1	1997						HHS TRANSACTION (	CODES	3							PAGE 238
									T-	·r c-	P G-	N A-	B D-	R F-U			
	GL			GI	_				AT	TA H	H TR	N AF	RPR	G CST	l		UPDATED
TC#	DR	SUB	COST	CR	R SUE	3 0	COST	DESCRIPTION	SF	RC   TM	G   TY	P   CA	T FI	N   CAT	FD-GRP	OBJECT CLASS	ON
247								aportings in Manufel Children whether and authorities							1		09/24/92
347								SPOILAGE IN MANUFACTURING MATERIAL AND SUPPLIES						1	1		09/24/92
								INVENTORY	!	-	!		!	1	  -		
								NOTE: LOSSES (EXCEPT EXCESSIVE) EXPENSED VIA THE	!	!	!	!	!	!			
								ALLOWANCE FOR LOSS ENTRY.	ı	ı	ı	ı	ı	I	l		
348								SPOILAGE IN THE WORK-IN-PROCESS INVENTORY	ı	ı	ı	ı	ı	ı	I		03/04/92
								NOTE: LOSSES (EXCEPT EXCESSIVE) EXPENSED VIA THE	1	1	ı	1	1	1	I		
								ALLOWANCE FOR LOSS ENTRY.	i	i	İ	i	i	i	I		
									·	•		·	·	•			
349								SPOILAGE IN THE FINISHED GOODS INVENTORY	1		1	1	1				09/24/92
								NOTE: LOSSES (EXCEPT EXCESSIVE) EXPENSED VIA THE	-						I		
								ALLOWANCE FOR LOSS ENTRY.	I	I	Ι	I	I	1			
350								TRANSFER OF MANUFACTURING MATERIAL AND SUPPLIES TO		1	1		ı	ı	I		11/01/88
330								INVENTORY FOR RESALE				1	1	1	! !		11/01/00
								INVENTORI FOR RESALE				1		1	1		
_	1500							THE TOTAL COLUMN TO THE TOTAL COLUMN TWO THE TAXABLE COLUMN TO THE					1	1	l	c1 01	
A	1520		.4					INVENTORY (FOR SALE), NET - TRNFRS FROM OTHER INVNTRY	!	-		1		1	000-029	61.21	
									!	!	!	!	!	!	900-909		
									ı	ı	ı	ı	ı	ı	l		
351								TRANSFER OF MANUFACTURING MATERIAL AND SUPPLIES TO	1	ı	ı	ı	ı	ı	I		11/01/88
								WORK-IN-PROCESS	i	i	i	i	i	i	I		
									•	'			•	•			
352								TRANSFERS OF FINISHED GOODS FROM WORK-IN-PROCESS	1	ı	ı	1	ı	1	I		11/01/88
								ACCOUNTS	i	i	i	i	i	i	I		
									·			·	·				
353								MANUFACTURING MATERIAL AND SUPPLIES PRODUCED BY	-			1		1			03/04/92
								THE AGENCY THROUGH THE OPERATING EXPENSE ACCOUNT	-				-		I		
354								SPOILAGE OF INVENTORY FOR RESALE	I	ı		-	ı	ı	l		08/25/94
									ı	-			ı		1		
A	1529							INVENTORY (FOR SALE) - ALLOWANCE	ı		1		-	1	000-029	61.25	
									-					1	900-909		
													I		I		
				15	521	•	.7	INVENTORY HELD FOR SALE - SPOILAGE	-				-		I		
					s			MATERIALS AND SUPPLIES FOR SALE					-		I		
											-						
								NOTE: LOSSES (EXCEPT EXCESSIVE) EXPENSED VIA THE	-			1		1			
								ALLOWANCE FOR LOSS ENTRY.			1		1	1	l		

|T-L|C-P|G-N|A-B|D-R|F-U|

	GL			GL				ATH ATH TRN APR PRG CST					UPDATED			
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	sı	RC   T	MG   T	YP   C	AT	FIN   CZ	AT   FD-GRP	OBJECT CLASS	ON
355							DONATED ASSETS RECEIVED THAT MEET CAPITALIZATION	I	I	I	I	I	1	1		08/25/94
							CRITERIA	l I				 		 		
A	1511						OPERATING MATERIALS AND SUPPLIES HELD FOR USE	i	i	i	i	i	i	000-399	26.21-26.28, 26.4A-26.4Z,	
		М					MATERIALS AND SUPPLIES FOR USE	- 1						900-959	26.5A-26.5Z (EXCEPT FOR	
								- 1				- 1	- 1	I	26.5C AND 26.5E),	
								- 1				- 1		1	26.71-26.7Z, 26.91-26.9Z	
								- 1				- 1		1		
	1521						INVENTORY HELD FOR SALE	- 1				- 1	- 1	000-399	26.21-26.28, 26.4A-26.4Z,	
		s					MATERIALS AND SUPPLIES FOR SALE	- 1				- 1		900-959	26.5A-26.5Z (EXCEPT FOR	
								- 1						1	26.5C AND 26.5E),	
								- 1				- 1		1	26.71-26.7Z, 26.91-26.9Z	
								- 1				- 1		1		
	1571						STOCKPILE MATERIALS HELD IN RESERVE	- 1				- 1		000-399	26.41-26.49	
								- 1				- 1		900-959		
								- 1				- 1		1		
	1591						OTHER RELATED PROPERTY	- 1				- 1		000-599	26.5C AND 26.5E	
								- 1		- [		-		900-999		
								- 1				- 1		1		
	1710						LAND	- 1				- 1		000-599	32.11	
								- 1		- [		-		900-999		
								- 1		- [		-		1		
	1730						BUILDINGS	- 1		- [		-		1	32.21, 32.2C, 32.41	
								- 1		- [		-		1		
	1740						OTHER STRUCTURES AND FACILITIES	- 1		- [		-		1	32.31-32.3Z	
								- 1		- [		-		1		
	1751						EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	I				- 1		I	31.10-31.3z, 31.50-31.7z	
								I				- 1		I		
	1753						CENTRAL LIBRARY - EQUIPMENT & BOOKS	- 1		-		- 1		1	31.81-31.8z	
								- 1		-		- 1		1		
	1756						IT (ADP & TC) EQUIPMENT IN USE	I						I	31.41, 31.47, 31.48,	
								- 1				- 1		I	31.49	
								I				-		I		
	1830						IT (ADP AND TC) SOFTWARE	-				-	- 1	1	31.43, 31.4D	
								I				I	- 1			
				3400	)		DONATIONS AND OTHER ITEMS	I				I	- 1			
								I				I	- 1			
							NOTE: DONATIONS ARE FROM NON-FEDERAL SOURCES; SEE	I				I	- 1			
							TC 357 FOR NON-RECIPROCAL TRANSFERS FROM FEDERAL	I				I	- 1			
							SOURCES.	I	I	I				1		

March	21, 19	997			HHS TRANSACTION	CODES	3							PAGE 240
						т-	-r c-	-P G-	N A-	в D-	R F-U	1		
	GL		GL			A	гн ат	TH   TR	N   AP	R   PF	kg cs1	1		UPDATED
TC#	DR	SUB COST	CR SUB	COST	DESCRIPTION	SI	RC   TM	IG   TY	P   CA	T FI	N CA1	FD-GRP	OBJECT CLASS	ON
356					DONATED ASSETS RECEIVED THAT DO NOT MEET	- 1	1	1	1	1	1	I		09/30/92
					CAPITALIZATION CRITERIA	i	i	i	i	İ	i	l		
						i	i	i	i	i	i	i		
A	6905				OTHER EXPENSES - UNFUNDED	i	i	i	i	i	i	000-599	26.11-26.18, 26.31-26.3Z,	
						i	i	i	i	i	i	900-999	26.51-26.59, 26.61-26.6Z,	
						i	i	i	i	i	i	i I	26.81-26.8z, 31.91-31.9z	
						i	i	i	i	i	i	i I		
			5604		OTHER DONATED REVENUE	i	i	i	i	i	i	i I		
						i	i	i	i	i	i	i I		
					NOTE: THESE ASSETS INCLUDE SUPPLIES AND MATERIALS	i	i	i	i	i	i	i I		
					RECEIVED FOR DIRECT USE AS WELL AS NON-CAPITALIZED	i	i	i	i	i	i	i I		
					EQUIPMENT; DONATIONS ARE FROM NON-FEDERAL SOURCES;	i	i	i	i	i	i	i I		
					SEE TC 358 FOR NON-RECIPROCAL TRANSFERS FROM	i	i	i	i	i	i	i I		
					FEDERAL SOURCES.	i	i	i	i	i	i	i I		
						'	'	'	'	'	'	•		
357					ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM	1	1	1	ı	1	1	I		08/25/94
					OTHER FEDERAL AGENCIES THAT MEET CAPITALIZATION	i	i	i	i	i	i	i I		
					CRITERIA	i	i	i	i	i	i	i I		
						i	i	i	i	i	i	i I		
A	1511				OPERATING MATERIALS AND SUPPLIES HELD FOR USE	i	i	i	i	i	i	000-399	26.21-26.28, 26.4A-26.4Z,	
		м			MATERIALS AND SUPPLIES FOR USE	i	i	i	i	i	i	900-959	26.5A-26.5Z (EXCEPT FOR	
						i	i	i	i	i	i		26.5C AND 26.5E),	
						i	i	i	i	i	i		26.71-26.7z, 26.91-26.9z	
						i	i	i	i	i	i	i I		
	1521				INVENTORY HELD FOR SALE	i	i	i	i	i	i	000-399	26.21-26.28, 26.4A-26.4Z,	
		s			MATERIALS AND SUPPLIES FOR SALE	i	i	i	i	i	i	900-959	26.5A-26.5Z (EXCEPT FOR	
						i	i	i	i	i	i	i I	26.5C AND 26.5E),	
						i	i	i	i	i	i	i I	26.71-26.9Z, 26.91-26.9Z	
						i	i	i	i	i	i	i I		
	1571				STOCKPILE MATERIALS HELD IN RESERVE	i	i	i	i	i	i	000-399	26.41-26.49	
						i	i	i	i	i	i	900-959		
						i	i	i	i	İ	i	l		
	1591				OTHER RELATED PROPERTY	İ	i	i	İ	İ	i	000-599	26.5C AND 26.5E	
						İ	i	i	İ	İ	i	900-999		
						İ	İ	ı	ı	ı	1			
	1710				LAND		Ī	ı	1	Ι	1	000-599	32.11	
						Ī	ĺ	ı	ı	ı	1	900-999		
						Ī	İ	İ	İ	İ	Ì			
	1730				BUILDINGS		Ī	ı	1	Ι	1		32.21, 32.2C, 32.41	
						İ	İ	ı	ı	ı	1			
	1740				OTHER STRUCTURES AND FACILITIES	Ī	İ	İ	İ	İ	Ì		32.31-32.3Z	
						•	•			•	•	•		

Marci	1 21, 1	.331				HAS IKANSACIION	CODE	•								PAGE 241
							T-	-L C-	-P G	-N   A	-в г	-R E	₹- <b>ʊ</b>			
	GL			GL			A	TH   AT	гн   т	RN   A	PR   F	RG   C	CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SI	RC   TI	MG   T	YP   C	AT   F	'IN C	CAT	FD-GRP	OBJECT CLASS	ON
								·		·	·		·			
							1	1	1	1	1	1	- 1			
	1751					EQUIPMENT IN USE OTHER THAN IT (ADP & TC)	i	i	i	i	i	i	i		31.10-31.3Z, 31.50-31.7Z	
							i	i	i	i	i	i	i		•	
	1753					CENTRAL LIBRARY - EQUIPMENT & BOOKS	i	i	i	i	i	i	i		31.81-31.8z	
						-	i	i	i	i	i	i	i			
	1756					IT (ADP & TC) EQUIPMENT IN USE	i	i	i	i	i	i	i		31.41, 31.47, 31.48,	
							i	i	i	i	i	i	i		31.49	
							i	i	i	i	i	i	i			
	1830					IT (ADP AND TC) SOFTWARE	i	i	i	i	i	i	i		31.43, 31.4D	
							i	i	i	i	i	i	i			
				3220		TRANSFERS-IN FROM OTHERS WITHOUT REIMBURSEMENT	i	i	i	i	i	i	i			
							i	i	i	i	i	i	i			
						NOTE: TRANSFERS ARE FROM FEDERAL SOURCES; SEE TC	i	i	i	i	i	i	i			
						355 FOR NON-RECIPROCAL TRANSFERS FROM NON-FEDERAL	i	i	i	i	i	i	i			
						SOURCES.	i	i	i	i	i	i	i			
								·		·	·	·	·			
358						ASSETS TRANSFERRED-IN WITHOUT REIMBURSEMENT FROM	- 1	1	1	1	- 1	1	- 1			09/30/92
						OTHER FEDERAL AGENCIES THAT DO NOT MEET	İ	i	İ	i	Ĺ	i	Í			
						CAPITALIZATION CRITERIA	i	i	İ	i	Ĺ	Ĺ	i			
							i	i	i	i	i	i	i			
A	6905					OTHER EXPENSES - UNFUNDED	i	i	i	i	i	i	i	000-599	26.11-26.18, 26.31-26.3Z,	
							i	i	İ	i	Ĺ	Ĺ	i	900-999	26.51-26.59, 26.61-26.6Z,	
							ĺ	i	İ	i	Ĺ	i	Í		26.81-26.8Z, 31.91-31.9Z	
							ĺ	i	İ	i	Ĺ	i	Í			
				5903		REVENUE - ALL OTHER SOURCES	i	i	İ	i	Ĺ	Ĺ	i			
							i	i	i	i	i	i	i			
						NOTE: THESE ASSETS INCLUDE SUPPLIES AND MATERIALS	i	i	i	i	i	i	i			
						RECEIVED FOR DIRECT USE AS WELL AS NON-CAPITALIZED	·	i	i	i	i	i	i			
						EQUIPMENT; TRANSFERS ARE FROM FEDERAL SOURCES; SEE	i	i	i	i	i	i	i			
						TC 356 FOR NON-RECIPROCAL TRANSFERS FROM	i	i	i	i	i	i	i			
						NON-FEDERAL SOURCES.	i	i	i	i	i	i	i			
							•									

						-	-r c-	-	-	-	-	-			
	GL		GL			A.	TH   AT	гн   тғ	EN   AE	PR PF	RG   CS	ST			UPDATED
TC#	DR	SUB COST	CR SUB	COST	DESCRIPTION	S	RC   TI	MG   TY	TP   CF	AT   FI	N CA	AT  I	FD-GRP	OBJECT CLASS	ON
360					TO TRANSFER OPERATING MATERIALS AND SUPPLIES HELD		ı								08/29/94
					FOR USE TO OPERATING MATERIALS AND SUPPLIES HELD	- 1		I		ı		-			
					IN RESERVE FOR FUTURE USE	- 1	-	I		-		-			
						- 1	-	I		-		-			
A	1512				OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE	- 1	- 1			- 1		- 1	000-399	61.21	
					FOR FUTURE USE	- 1	- 1			- 1		- 1	900-959		
						- 1			-	- 1	-				
			1511		OPERATING MATERIALS AND SUPPLIES HELD FOR USE	- 1	- 1			- 1		-			
			M		MATERIALS AND SUPPLIES FOR USE		- 1								
							- 1		-	-	-	-			
361					TO TRANSFER OPERATING MATERIALS AND SUPPLIES HELD					-					08/29/94
					FOR USE TO OPERATING MATERIALS AND SUPPLIES DEEMED	- 1	- 1	I		- [		-			
					EXCESS, OBSOLETE AND UNSERVICEABLE	- 1	- [	- 1	-	- [	-	- [			
						- 1	- 1	-	1	1	1	- 1			
A	1513				OPERATING MATERIALS AND SUPPLIES - EXCESS,	- 1	- 1		1	1	1		000-399	61.21	
					UNSERVICEABLE AND OBSOLETE	- 1	1	ı	1	ı	1	- 1	900-959		
						- 1	1	1	1	- 1	1	1			
			1511		OPERATING MATERIALS AND SUPPLIES HELD FOR USE	Ĺ	Ĺ	i	İ	i	İ	Ĺ			
			м		MATERIALS AND SUPPLIES FOR USE	i	i	i	i	i	i	i			
						i	i	i	i	i	i	i			
								•	•	•	•	•			
362					TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY	1	1	ı	ı	ı	ı	1			08/29/94
					HELD IN RESERVE FOR FUTURE USE	i	i	i	i	i	i	i			
						i	i	i	i	i	i	i			
A	1522				INVENTORY HELD IN RESERVE FOR FUTURE SALE	i	i	i	i	i	i	i	000-399	61.21	
						i	i	i	i	i	i	i	900-959		
						i	i	i	i	i	i	i			
			1521		INVENTORY HELD FOR SALE	i	i	i	İ	i	İ	i			
			s		MATERIALS AND SUPPLIES FOR SALE	ı İ	i		i	İ	i	' 			
			-			' 	' 	' 	ı	i	ı	' 			
						- 1	1	ı	ı	1	ı	1			

	, -							_								
					T-L C-P G-N A-B D-R F-U  $ ATH ATH TRN APR PRG CST $											
	GL			GL			A	TH   P	ATH   T	RN   A	PR   PF	RG   CS	ST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	s	RC   1	MG   T	YP   C.	AT F	N C	AT	FD-GRP	OBJECT CLASS	ON
363						TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY	: [	-	- 1	1	- 1	ı	- 1			08/29/94
						HELD FOR REPAIR	1	- 1	- 1	1	1	1	- 1			
							i	i	i	i	i	i	i			
A	1523					INVENTORY HELD FOR REPAIR	i	i	i	i	i	i	i	000-399	61.21	
							i	i	i	i	i	i	i	900-959		
							i	i	i	i	i	i	i			
				1521		INVENTORY HELD FOR SALE	i	i	i	i	i	i	i			
				s		MATERIALS AND SUPPLIES FOR SALE				i	<u>'</u>	' 	i			
				5		MATERIALD AND SUFFERED FOR SALE	-	1	1	1	1	 	1			
							1	- 1	ı	ı	1	1	- 1			
264						TO TRIVIATED TWENTON WITH TOP ONE TO TWENTON										00/00/04
364						TO TRANSFER INVENTORY HELD FOR SALE TO INVENTORY	1		- 1	-	-		- 1			08/29/94
						DEEMED EXCESS, OBSOLETE AND UNSERVICEABLE	!		!	- !	!		- !			
							!						- 1			
A	1524					INVENTORY - EXCESS, OBSOLETE AND UNSERVICEABLE	1		- 1					000-399	61.21	
							- 1	-		ı	ı	-	- 1	900-959		
							- 1						-			
				1521		INVENTORY HELD FOR SALE	I						- 1			
				S		MATERIALS AND SUPPLIES FOR SALE	- 1						- [			
							- 1									
365						TO TRANSFER STOCKPILE MATERIALS HELD IN RESERVE	TO	- [		-	- [	-	- [			08/29/94
						STOCKPILE MATERIALS HELD FOR SALE	1	- [		-	- 1	1	- [			
							- 1	- 1	- 1	-	1	1	- 1			
A	1572					STOCKPILE MATERIALS HELD FOR SALE	1	- 1	- 1	1	1	1	- 1	000-399	61.21	
							i	i	i	i	i	i	i	900-959		
							i	i	i	i	i	i	i			
				1571		STOCKPILE MATERIALS HELD IN RESERVE	i	i	i	i	i	i	i			
							i	' 	ı	' 	' 	i	i			
						THIS IS BEING HANDLED AS A TRANSFER TRANSACTION	1			1	' i	i	i			
						RATHER THAN A DESIGNATION AT PURCHASING/RECEIVING		- 1	ı	l I	l I	1	- 1			
							 	- 1	1	1	1	1	- 1			
						TIME BECAUSE MATERIALS OF THIS TYPE ARE NOT	1	- 1	- 1	- 1	- 1		- 1			
						NORMALLY SOLD.	ı	I	ı	I	I	ı	ı			

Marc	11 21, 1	.551					HIS TRANSACTION	N CODE	•								PAGE 244
								T	-L C-	-P G	-N   A	-в	D-R	F-U	l		
	GL			GL				A	rh an	гн   т	RN   A	PR	PRG	CST	l		UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	s	RC   TI	1G   T	YP C	'AT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
400							REDISTRIBUTION OF EXPENSES WITHIN CAN	- 1		-	-	- 1					03/04/92
												- 1			l		
A	6101						OPERATING/PROGRAM EXPENSES				-	- 1			000-599	81.22, 81.23	
											-	- 1			900-999		
								- 1			-	- 1					
				61	01		OPERATING/PROGRAM EXPENSES	- 1			-	- 1					
								- 1			-	- 1					
							NOTE: DISTRIBUTION OF OVERHEAD EXPENSES (COMMON	- 1			-	- 1					
							SERVICE AND OTHER COSTS) ACCUMULATED PENDING			-	-	- 1			l		
							ALLOCATION TO SPECIFIC PROJECTS OR PROGRAMS WITHIN			-	-	- 1					
							AN APPROPRIATION BY FISCAL YEAR. ALL CHARGES AND	- 1			-	- 1					
							CREDITS MUST NET TO ZERO DOLLARS.	- 1			-	- 1					
401							INCREASE TO WORK-IN-PROCESS INVENTORY ADJUSTMENT	- 1			-	- 1					03/04/92
							NOTE: USE ONLY FOR NORMAL (NON-EXCESSIVE)	- 1		-	- 1	I					
							ADJUSTMENTS. EXCESSIVE DIFFERENCES RESULTING FROM			-	-	- 1					
							POORLY PREPARED JOB OR WORK ORDERS SHOULD BE	- 1		-	- 1	I					
							CORRECTED THROUGH THE ENTRY THAT TRANSFERS GOODS	- 1			-	- 1					
							FROM WORK-IN-PROCESS INVENTORY TO THE FINISHED				-	- 1					
							GOODS ACCOUNT ACCOUNT OR TO OTHER ASSET OR COST				-	- 1					
							ACCOUNTS. SEE TC's 107 AND 352.	- 1		-	-	I					
402							ADJUSTMENT DOWNWARD OF ESTIMATED REIMBURSEMENTS			-	-	I					11/01/88
							DURING THE FY	- 1		-	- 1	I					
										-	-	I					
A	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	- 1			-	- 1				81.91	
		AD					CATEGORY A APPORT DIRECT PROGRAM	- 1			-	х	X				
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1			-	х	X				
		BD					CATEGORY B APPORT DIRECT PROGRAM	- 1			-	х	X				
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1		-	- 1	x	X				
								-		-	I	-			l		
				42	10		ANTICIPATED REIMBURSEMENTS AND OTHER INCOME	-		-	I	-			000-399	81.91	
								-		-	I	-			900-959		
								-		-	I	-			l		
				45	30		ALLOCATIONS FROM OTHERS	-		-	I	-			400-599	81.91	
								- 1		-	ı	I			960-999		
								-		-	I	-			l		

March 21, 1997 HHS TRANSACTION CODES PAGE 245 |T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON NOTE: ENTRIES ADJUSTING THE ORIGINAL ESTIMATE UPWARD ARE BASED UPON NOTICE FROM THE BUDGET OFFICE OF APPROVAL BY THE OFFICE OF MANAGEMENT AND BUDGET. ACTION IS INITIATED BY THE BUDGET OFFICE AS TRENDS BECOME EVIDENT DURING THE YEAR. INCREASES IN ESTIMATES ARE HANDLED AS IN TC's 006, 010, 012, AND 030 AS APPROPRIATE. THIS IS NOT A CLOSING ENTRY. 88

403		YEAR END TRANSFER OF DISBURSEMENTS FROM ACCOUNTING	-	-	-	-	-	-	-			11/01/88
		POINTS TO HEADQUARTERS - TRANSFERRING OFFICE	- 1				-					
			-									
A 1012		DISBURSEMENTS (OTHER THAN PAYROLL)	-							000-599	81.16	
							-			900-999		
			- [	-	-	-	-	-				
	1933	ALL OTHER TRANSFERS	- 1	-	-	1	1	1				
			-	1	1	1	1	1				
404		YEAR END TRANSFER OF COLLECTIONS FROM ACCOUNTING	1	-	1	1	1	1	-			11/01/88
		POINTS TO HEADQUARTERS - TRANSFERRING OFFICE	- 1				-					
						-	-	-				
A 1933		ALL OTHER TRANSFERS					-			000-599	81.16	
			-	-	1	1	1	1	-	900-999		
			- 1	-	-	1	1	1				
	1015	COLLECTIONS	-	1	1	1	1	1				
			ı	1	1	1	1	1	1			
		NOTE: USE ONLY WITH TC 40B.	ı	ı	ı	ı	ı	ı	1			
405		YEAR END TRANSFER OF REIMBURSEMENTS EARNED FROM	1	1	1	1	1	1	1			03/04/92

ACCOUNTING POINTS TO HEADQUARTERS - TRANSFERRING

REVENUE FROM SERVICES PROVIDED

G N

5200

GOVERNMENT | | X | | | 900-999

NON-GOVERNMENT | | X | | | |
| | | | | | |

March 21, 1997 HHS TRANSACTION CODES PAGE 246 |T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON G GOVERNMENT | x | N NON-GOVERNMENT | X | 1932 ADVANCES & REIMBURSEMENTS NOTE: USE ONLY WITH TC 40C. 406 ADJUSTMENT TO OPERATING MATERIALS AND SUPPLIES 08/26/94 INVENTORY WHEN RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY A 7290 OTHER LOSSES 000-599 61.25, 61.26 900-999 1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE M MATERIALS AND SUPPLIES FOR USE - AND в 3211 INVESTMENT IN CAPITAL ASSETS 030-599 SAME AS A 910-999 5700 APPROPRIATED CAPITAL USED NOTE: THIS INCLUDES LOSS DUE TO SPOILAGE OR ANY OTHER LOSS OF INVENTORY. NOTE: REVERSE IF INVENTORY EXCEEDS RECORDED VALUE. 407 ADJUSTMENT OF INVENTORY FOR SALE WHEN RECORDED 08/26/94 VALUE EXCEEDS THE PHYSICAL INVENTORY A 1529 INVENTORY (FOR SALE) - ALLOWANCE 000-399 61.26 900-959 1521 INVENTORY HELD FOR SALE - ADJUSTMENTS

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MATERIALS AND SUPPLIES FOR SALE

March	ZI, I	99/				HHS TRANSACTION	CODE	S								PAGE 247
							l m.	-T IC	-pla	_NT   A	- חום	-R F	_ TT			
							-									
	GL			GL			A:	TH A	TH   T	RN A	PR P	RGC	ST			UPDATED
							-	-	-		-	-				
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SI	RC   TI	MG   T	YP C	AT   F	INC	'AT	FD-GRP	OBJECT CLASS	ON
													- 1			
						NOME OF MUTA MINE DESIGNATION SHOULD BE MADE AS HO		i	i	i	i	i	i			
						NOTE: AT THIS TIME DECISION SHOULD BE MADE AS TO	- 1	ı	- 1	- 1	ı	ı	ı			
						WHETHER THE RATE FOR ALLOWANCE FOR LOSS CHARGES	- 1	- 1	- 1	- 1	- 1	- 1	- 1			
												:				
						SHOULD BE ADJUSTED.										
							- 1	- 1	- 1	- 1	- 1	- 1	- 1			
							- 1	- 1	- 1	- 1	ı	- 1	- 1			
						NOTE: REVERSE IF INVENTORY EXCEEDS RECORDED	- 1	- 1	- 1	- 1	- 1		- 1			
							- 1	- 1	i.	- 1	i		i i			
						VALUE.	- 1	- 1	ı	- 1	- 1	ı	- 1			
408						TO ADJUST CREDIT BALANCE OF OVERHEAD ACCOUNT TO										11/01/88
						COURT OF COORS SOLD	1	- 1	- 1	- 1	- 1	- 1	- 1			
						COST OF GOODS SOLD	- 1	ı	- 1	ı	ı	ı	- 1			
							- 1		- 1		- 1	- 1	- 1			
									•	- :	•	:	- :			
A	6600					APPLIED OVERHEAD								000-599	81.91	
							- 1	- 1	- 1	- 1	- 1	- 1	- 1	900-999		
							- 1	- 1	- 1	- 1	ı	- 1	- 1	300-333		
											- 1		- 1			
							- :	•	- :	- :	- :	- :	- :			
				6500		COST OF GOODS OR SERVICES SOLD	- 1		- 1			ı	- 1			
							- 1	- 1	- 1	- 1	- 1	- 1	- 1			
							'	- 1	'	- 1	- 1		'			
						NOTE: USE THIS TO IN THE REVERSE TO ADJUST DEBIT										
						DILLINGE OF CUMPUIED INCOME TO GOOD OF GOOD OF		i	i	i	i		i			
						BALANCE OF OVERHEAD ACCOUNT TO COST OF GOODS SOLD.	- 1	ı	- 1	- 1	ı	ı	ı			
						* USE APPROPRIATE SUFFIX ACCOUNT FOR	- 1	- 1	- 1	- 1	- 1	- 1	- 1			
												:				
						COST/SUBSIDIARY SYSTEMS.										
409						PERIODIC REVIEW AND ADJUSTMENT OF COMPOSITE RATE	- 1						- 1			03/04/92
							:	- :	:	:	- :	:	:			
						OF DEPRECIATION AND ADJUSTMENT OF ACCUMULATED	- 1		- 1			ı	- 1			
						DEPRECIATION ACCOUNT	- 1	- 1	- 1	- 1	- 1	- 1	- 1			
						DEIRECTITION INCCOUNT	'	- 1	'	- 1	- 1		'			
_	<b>5000</b>					OMITTE TOGGTG								000 500	c1 22	
A	7290					OTHER LOSSES	- 1	ı	- 1	ı	ı	ı	- 1	000-599	61.3A	
							- 1	- 1	- 1	- 1	- 1	- 1	- 1	980-999		
													- 1			
				1739		ACCUMULATED DEPRECIATION ON BUILDINGS	1	- 1	- 1	- 1	- 1	- 1	- 1		61.36, 61.37	
				1133		ACCOMPTATED DELYECTATION ON DOITHDINGS	ı	ı	ı	ı	ı	ı	- 1		01.30, 01.37	
							- 1									
							:		:		:					
				1749		ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND	I		- 1	- 1	ı		- 1		61.31	
						FACILITIES	- 1	- 1	- 1	- 1	- 1	- 1	- 1			
						111011111111111111111111111111111111111	'	- 1	'	- 1	- 1		'			
				1550		AGGREGATION ON FOURTH		i	i	i	i	i	i		c1 22 c1 22 c1 24 c1 24	
				1759		ACCUMULATED DEPRECIATION ON EQUIPMENT	- 1	- 1	- 1	- 1	- 1	ı	ı		61.3A-61.3B, 61.3G-61.3H	
							- 1				- 1	- 1	- 1			
												:				
				1819		ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL									61.32	
						LEASE	- 1		- 1			- 1				
							:	- :		- :						
													- 1			
				1829		ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS	1	- 1	- 1	- 1	- 1	- 1	- 1		61.33	
							1	- 1	- 1	- 1	- 1	- 1	- 1			
				1020		ACCUMULATED AMODELEATION ON THE (AND AND HE)	1	i	i	i	1	i	i		61 20	
				1839		ACCUMULATED AMORTIZATION ON IT (ADP AND TC)	I	ı	ı	ı	ı	ı	- 1		61.3C	
						SOFTWARE	I	- 1	- 1	- 1	- 1	- 1	- 1			
							'	'	'	'	'	'	'			

STE   STE								T-	r c-	-P G	-N   A	-B D	-R   F-	-ט			
- AND -		GL			GL			AT	'H   A'	гн   ті	RN   A	PR   PI	RG   CS	ST			UPDATED
B 3211 INVESTMENT IN CAPITAL ASSETS	TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	SF	C T	MG   T	YP C	AT   F	IN   CZ	AT	FD-GRP	OBJECT CLASS	ON
B 3211 INVESTMENT IN CAPITAL ASSETS																	
B 3211 INVESTMENT IN CAPITAL ASSETS								- [	-	-	-	-		- [			
5700 APPROPRIATED CAPITAL USED							- AND -	-	1	-	-	-		- 1			
5700 APPROPRIATED CAPITAL USED								1	1	1	1	1	1	- 1			
NOTE: USE THIS TRANSACTION CODE IN THE REVERSE TO	В	3211					INVESTMENT IN CAPITAL ASSETS	i	İ	İ	İ	İ	i	i			
NOTE: USE THIS TRANSACTION CODE IN THE REVERSE TO								i	i	i	i	i	i	i			
NOTE: USE THIS TRANSACTION CODE IN THE REVERSE TO					5700		APPROPRIATED CAPITAL USED	i	i	i	i	i	i	i			
DECREASE THE ACCUMULATED DEPRECIATION ACCOUNT.								i	i	i	i	i	i	i			
DECREASE THE ACCUMULATED DEPRECIATION ACCOUNT.							NOTE: USE THIS TRANSACTION CODE IN THE REVERSE TO	i	i	i	i	i	i	i			
40A YEAR END TRANSFER OF DISBURSEMENTS FROM ACCOUNTING								i	i	i	i	i	i	i			
POINTS TO HEADQUARTERS - RECEIVING OFFICE							Dicker In Reconcerns Direction Recon.	'	'	'	'	'	'				
POINTS TO HEADQUARTERS - RECEIVING OFFICE	403						VEND END TONICEED OF DISCHIESEMENTS FROM ACCOMMENTA	1			1						11/01/00
A 1943  ALL OTHER TRANSFERS              000-599 81.16                900-999                     1012  DISBURSEMENTS (OTHER THAN PAYROLL)  NOTE: USE ONLY WITH TC 403.	TUA							1	1		1						11/01/00
900-999                 1012 DISBURSEMENTS (OTHER THAN PAYROLL)                                 NOTE: USE ONLY WITH TC 403.							POINTS TO HEADQUARTERS - RECEIVING OFFICE		-	- 1	-			- !			
900-999                 1012 DISBURSEMENTS (OTHER THAN PAYROLL)                                 NOTE: USE ONLY WITH TC 403.								!				!	!				
1012 DISBURSEMENTS (OTHER THAN PAYROLL)	A	1943					ALL OTHER TRANSFERS			!		!		!		81.16	
NOTE: USE ONLY WITH TC 403.								- 1				- 1	-	- 1	900-999		
NOTE: USE ONLY WITH TC 403.										١	-	ı	ı	ı			
					1012		DISBURSEMENTS (OTHER THAN PAYROLL)	ı		-	-	ı	ı	- 1			
							NOTE: USE ONLY WITH TC 403.										
40B YEAR END TRANSFER OF COLLECTIONS FROM ACCOUNTING             11/01/88	40B						YEAR END TRANSFER OF COLLECTIONS FROM ACCOUNTING										11/01/88
POINTS TO HEADQUARTERS - RECEIVING OFFICE							POINTS TO HEADQUARTERS - RECEIVING OFFICE			-				- [			
										-		- 1	- [				
A 1015 COLLECTIONS           000-599 81.16	A	1015					COLLECTIONS		-	-	-	- 1	- 1	- [	000-599	81.16	
								1	1	1	1	- 1	1	- 1	900-999		
								I	1	ı	1	ı	I	1			
1943 ALL OTHER TRANSFERS					1943		ALL OTHER TRANSFERS	i	i	i	i	i	i	i			
i i i i i i								i	i	i	i	i	i	i			
NOTE: USE ONLY WITH TC 404.							NOTE: USE ONLY WITH TC 404.	i	i	i	i	i	i	i			

HHS TRANSACTION CODES March 21, 1997 PAGE 249 |T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON YEAR END TRANSFER OF REIMBURSEMENTS EARNED FROM 03/04/92 40C ACCOUNTING POINTS TO HEADQUARTERS - RECEIVING OFFICE A 1942 ADVANCES & REIMBURSEMENTS 81.16 000-599 900-999 5100 REVENUE FROM GOODS SOLD GOVERNMENT G N NON-GOVERNMENT 5200 REVENUE FROM SERVICES PROVIDED G GOVERNMENT N NON-GOVERNMENT NOTE: USE ONLY WITH TC 405. 40D ADJUSTMENT OF INVENTORY HELD IN RESERVE FOR FUTURE 08/26/94 USE WHEN THE RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY A 1529 INVENTORY (FOR SALE) - ALLOWANCE 000-399 61.26 900-959 1522 INVENTORY HELD IN RESERVE FOR FUTURE SALE - ADJUSTMENTS NOTE: THIS INCLUDES LOSS DUE TO SPOILAGE OR ANY OTHER LOSS OF INVENTORY. NOTE: REVERSE IF INVENTORY EXCEEDS RECORDED VALUE. 40E ADJUSTMENT OF INVENTORY HELD FOR REPAIR WHEN THE 08/26/94 RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY A 1529 INVENTORY (FOR SALE) - ALLOWANCE 000-399 61.26

1523

INVENTORY HELD FOR REPAIR - ADJUSTMENTS

900-959

HHS TRANSACTION CODES March 21, 1997 PAGE 250 |T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON NOTE: THIS INCLUDES LOSS DUE TO SPOILAGE OR ANY OTHER LOSS OF INVENTORY. NOTE: REVERSE IF INVENTORY EXCEEDS RECORDED VALUE. 40F ADJUSTMENT OF INVENTORY - EXCESS, OBSOLETE AND 08/26/94 UNSERVICEABLE WHEN THE RECORDED VALUE EXCEEDS THE PHYSICAL INVENTORY A 1529 INVENTORY (FOR SALE) - ALLOWANCE 000-399 61.26 900-959 1524 INVENTORY - EXCESS, OBSOLETE AND UNSERVICEABLE - ADJ. .8 NOTE: THIS INCLUDES LOSS DUE TO SPOILAGE OR ANY OTHER LOSS OF INVENTORY. NOTE: REVERSE IF INVENTORY EXCEEDS RECORDED VALUE. 410 ADJUSTMENT OF FINISHED GOODS INVENTORY WHEN THE 09/24/92 RECORDED VALUE EXCEEDS PHYSICAL INVENTORY A 7290 OTHER LOSSES 000-029 61.26 900-909 NOTE: WHEN PHYSICAL INVENTORY EXCEEDS RECORDED VALUE USE THE REVERSE OF THE TRANSACTION. (ALSO SEE NOTES TO TC 31J). 411 ADJUSTMENT OF RAW MATERIAL AND SUPPLIES INVENTORY 09/24/92 WHEN BOOK VALUE EXCEEDS PHYSICAL INVENTORY

000-029

900-909

61.26

OTHER LOSSES

A 7290

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									T	-r c-	-P G	-N   A-	-в р-	R F-	ן ס					
		GL			GL				A	TH   AT	гн   ті	RN   Al	PR   PF	kG   CS	T				UPDA	ATED
T	C#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	sı	RC   TI	IG   T	YP   C	AT   FI	N   CA	T  F	D-GRP	OBJECT	CLASS		ON
										- 1			- [	-	-1					
								NOTE: WHEN PHYSICAL INVENTORY EXCEEDS RECORDED		- 1		-	-	1	-					
								VALUE USE THE REVERSE OF THIS TRANSACTION. (ALSO		- 1		-	-	1	-					
								SEE NOTE TO TC 31J).		- 1		-	-	1	-					
4	12							ADJUSTMENT OF OTHER RELATED PROPERTY TO INCLUDE		- 1		-	-	1	-				08/2	26/94
								INVENTORY OF ANIMALS AND AGRICULTURE PRODUCTS WHEN		- 1		-	-	1	-					
								RECORDED VALUE EXCEEDS PHYSICAL INVENTORY					- 1	1	1					
									- 1				-	1						
	A	1599						OTHER RELATED PROPERTY - ALLOWANCE		- 1		-	-	1	-	000-599	61.26			
									- 1				-	1		900-999				
									- 1				-	1						
					1591	1	.8	OTHER RELATED PROPERTY - ADJUSTMENTS	- 1	- 1			-	1						
									- 1	- 1			-	1						
								NOTE: AT THIS TIME DECISION SHALL BE MADE AS TO	- 1	- 1			-	1						
								WHETHER THE RATE FOR ALLOWANCE FOR LOSS CHARGES	- 1	- 1			-	1						
								SHOULD BE ADJUSTED.		- 1			- [	1	1					
										- 1			- [	1	1					
								NOTE: REVERSE IF INVENTORY EXCEEDS RECORDED	- 1	- 1			-	1						
								VALUE.	- 1	- 1			-	1						
4	13							TO CLOSE VARIOUS MANUFACTURING SUPPLIES AND	- 1	- 1			-	1					11/0	01/88
								MATERIALS INVENTORY SUBACCOUNTS TO	- 1	- 1			-	1						
								YEAR-END-BALANCE	- 1				-	1						
								NOTE: THE SUBACCOUNT BALANCES .2 THROUGH .9	- 1				-	1						
								EITHER DEBIT OR CREDIT SHOULD BE CLOSED OUT AND	- 1				-	1						
								ROLLED UP TO 1530.1. THIS BALANCING AMOUNT MAY BE	- 1				-	1						
								EITHER A DEBIT OR CREDIT AMOUNT.	- 1	- 1			-	1						
												-	-		1					
								NOTE: THIS ENTRY WILL BE USED ONLY FOR THOSE		-		-	-	-	1					
								SYSTEMS MAINTAINING A COST SUBSIDIARY TO GL		-		-	-	-	1					
								ACCOUNTS OTHERWISE USE ONLY IN SEPARATELY		-		-	-	-	1					
								MAINTAINED COST ACCOUNTING SYSTEMS.				-	1	1	1					

	GL			GL				JPDATED
TC#	DR	SUB	COST	CR St	JB COST	DESCRIPTION	SRC TMG TYP CAT FIN CAT  FD-GRP OBJECT CLASS	ON
414						TO CLOSE THE VARIOUS WORK-IN-PROCESS SUBACCOUNTS	1 1 1 1 1 1 1 1	11/01/88
							· · · · · · · · · · · · · · · · · · ·	11, 01, 00
						TO YEAR-END BALANCE		
						NOTE: THE SUBACCOUNT BALANCES .2 THROUGH .9		
						EITHER DEBIT OR CREDIT SHOULD BE CLOSED OUT AND		
						ROLLED UP TO 1540.1. THIS BALANCING AMOUNT MAY BE		
						EITHER A DEBIT OR CREDIT AMOUNT.		
						NOTE: THIS ENTRY WILL BE USED ONLY FOR THOSE		
						SYSTEMS MAINTAINING A COST SUBSIDIARY TO GL		
						ACCOUNTS; OTHERWISE USE ONLY IN SEPARATELY		
						MAINTAINED COST ACCOUNTING SYSTEM.		
415						TO CLOSE OUT VARIOUS FINISHED GOODS SUBACCOUNTS TO		11/01/88
						YEAR-END BALANCE		
						NOTE: THE SUBACCOUNT BALANCE .2 THROUGH .9 EITHER		
						DEBIT OR CREDIT SHOULD BE CLOSED OUT AND ROLLED UP		
						TO 1550.1. THIS BALANCING AMOUNT MAY BE EITHER A		
						DEBIT OR A CREDIT AMOUNT.		
						DEBIT OR A CREDIT AMOUNT.		
						NOTE: THIS ENTRY WILL BE USED ONLY FOR THOSE		
						SYSTEMS MAINTAINING A COST SUBSIDIARY TO GL		
						ACCOUNTS; OTHERWISE USE ONLY IN SEPARATELY		
						MAINTAINED COST ACCOUNTING SYSTEM.		
416						TO CLOSE VARIOUS INVENTORY FOR RESALE SUBACCOUNTS		11/01/88
						TO YEAR-END BALANCE		
						10 IMM MID DIMMIGH		
A	1520		.1			INVENTORY (FOR SALE), NET - YEAR-END BALANCE	000-029 81.92	
	1520		.7			INVENTORY (FOR SALE), NET - SPOILAGE	000-029	
	1520		.8			INVENTORY (FOR SALE), NET - ADJUSTMENTS		
	1520		.9			INVENTORY (FOR SALE), NET - ISSUANCES		
				1520	.1	INVENTORY (FOR SALE), NET - YEAR-END BALANCE		

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON INVENTORY (FOR SALE), NET - PURCHASES 1520 1520 .3 INVENTORY (FOR SALE), NET - DONATIONS 1520 INVENTORY (FOR SALE), NET - TNFRS FRM OTH INVENTORIES 1520 INVENTORY (FOR SALE), NET - ADJUSTMENTS NOTE: THE SUBACCOUNT BALANCES .2 THRU .9 EXCLUSIVE OF .6, EITHER DEBIT OR CREDIT SHOULD BE CLOSED OUT AND AND ROLLED UP TO 1520.1. THE BALANCING AMOUNT MAY BE EITHER A DEBIT OR CREDIT AMOUNT. NOTE: THIS ENTRY WILL BE USED ONLY FOR THOSE SYSTEMS MAINTAINING COST SUBSIDIARY TO GL ACCOUNTS; OTHERWISE USE ONLY IN SEPARATELY MAINTAINED COST ACCOUNTING SYSTEM. 417 RECLASSIFICATION OF EXPENSE TO EARMARK AS 09/30/92 EXTRAORDINARY ITEM IN FINANCIAL STATEMENT A 7300 EXTRAORDINARY ITEMS 000-599 61.1W 900-999 6108 EXPENSE - RECLASSIFIED AS EXTRAORDINARY ITEM 418 09/29/95 TO RECORD THE WITHDRAWAL OF MISCELLANEOUS RECEIPTS COLLECTED FOR THE TREASURY A 2990 OTHER LIABILITIES 700-899 33.21-33.2Z, 61.1J, GOVERNMENT 61.1H, 61.45, 61.48, G N NON-GOVERNMENT 61.4P-61.4R, 61.4W, 61.64, 61.65, 61.76-61.78, 61.7D-61.7F, 99.00

1101 01	, .						IIID IIIIIDIICIION	СОРДЬ	•								11102 231
								T-	·r c-	-P G-	N   A-	B D-	-R   F-	-ט			
	GL			GL				A]	TA H	т   н	N   AF	R PF	RG   CS	ST			UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SF	C T	IG   TY	P CA	T FI	EN   CZ	AT   FD-	GRP	OBJECT CLASS	ON
								- 1	1	-		-	-				
				1015	5		COLLECTIONS	- 1	1	1	1		-				
								- 1	1	1	1	1	1				
							NOTE: THE TOTAL OF CASH COLLECTED FOR TREASURY	İ	İ	İ	i	İ	i	İ			
							MUST BE CLOSED TO THE LIABILITY ACCOUNT PRIOR TO	- 1	1	1	1	1	1				
							PREPARING THE TRIAL BALANCE AND SUBMISSION TO	İ	İ	i	i	İ	i	İ			
							TRASURY VIA FACTS.	i	i	i	i	i	i	i			
								·	•		•	•	•	•			
421							TO RECORD CUMULATIVE INVESTED CAPITAL USED THIS	1	ı	ı	1	1	1	1			09/25/92
							FISCAL YEAR TO FINANCE UNFUNDED AND FUTURE FUNDED	i	i	i	i	i	i	i			
							EXPENSES OF OPERATION	i	i	i	i	i	i	i			
								i	i	i	i	i	i	i			
А	3211						INVESTMENT IN CAPITAL ASSETS	i	i	i	i	i	i	I 03	0-599	81.91	
								i	i	i	i	i	i		0-999		
								i	i	i	i	i	i	1			
				5700	n		APPROPRIATED CAPITAL USED	i	i	i	i	i	i	i			
				5,0				i	i	i	i	i	i	i			
							NOTE: THIS INCLUDES THE FY TOTALS OF UNFUNDED AND		' 		i	' 	' 	<u>'</u>			
							FUTURE FUNDED EXPENSES RECORDED IN ACCOUNTS 6103		1	' '	' i	' '	' i	i			
							AND 6902.	-	1		1	1	1	i			
							AND 6902.	- 1	-				-	1			
							NOME. ALGO GUE MG 422 HOD ADDDODDTAMED GADIMAL	- 1						1			
							NOTE: ALSO SEE TC 422 FOR APPROPRIATED CAPITAL	-		-	1						
							USED FOR INVENTORY ISSUES.	!		!	!		!				
								!					!				
							NOTE: TC 421 AND 422 INCLUDE THE COSTS RELATED TO		1				1	1			
							ASSETS FUNDED IN PREVIOUS PERIODS. eXCLUDED ARE	!	!	!	!	!					
							THE UNFUNDED EXPENSES THAT HAVE NO FINANCING				- 1		- 1				
							SOURCE (ACCOUNTS 6903, 6904 AND 6905).	ı	ı	ı	ı	ı	ı				
													,				
422							TO REDUCE INVESTED CAPITAL FOR ISSUES FROM	-		- 1	1						09/25/92
							INVENTORIES AND OTHER RELATED COSTS	-		!			,				
								-									
A	3211						INVESTMENT IN CAPITAL ASSETS		1				1			81.91	
								I	ı								
				5700	0		APPROPRIATED CAPITAL USED	I	ı								
								ı									

March	1 21, 1	1997					HHS TRANSACTIO	N CODE:	5								PAGE 255
								T	-r c-	-P G	-N   A	-B D	-R F	ש-			
	GL			GL				A'	TH   A	гн   т	RN   A	PR P	RG   C	ST			UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	s	RC   TI	MG   T	YP   C	AT   F	IN   C	AT	FD-GRP	OBJECT CLASS	ON
							NOTE: THIS INCLUDES THE FY TOTAL OF EXPENSES	- 1		-	-		-	-			
							RELATED TO INVENTORIES FUNDED IN PREVIOUS PERIODS	- 1									
							RECORDED IN ACCOUNTS 6500 AND 6107.	- 1									
424							TO REDUCE DONATED EQUITY FOR ASSETS CONSUMED	- 1									09/30/92
							THROUGH DEPRECIATION	- 1	-	- [	-	- [		-			
								- 1	- 1	-	- 1	- 1		- 1			
A	3400						DONATIONS AND OTHER ITEMS	- 1	- 1	-	- 1	- 1		- 1	000-599	81.91	
								1	- 1	1	- 1	- 1	1	- 1	900-999		
								1	- 1	1	- 1	- 1	1	- 1			
				560	04		OTHER DONATED REVENUE	i	i	i	i	i	i	i			
								i	i	i	i	i	i	i			
							NOTE: THIS ENTRY FOLLOWS TC 321 WHICH RECORDS THE	i	i	i	i	i	i	i			
							DEPRECIATION EXPENSE. THE ENTRY CAN BE MADE ONCE	i	i	i	i	i	i	i			
							YEARLY IN CONJUNCTION WITH TC 421 WHEN REDUCING	i	i	i	i	i	i	i			
							INVESTED CAPITAL FOR DEPRECIATION ON PURCHASED	i	i	i	i	i	i	i			
							ASSETS.	i	i	i	i	i	i	i			
								'	'	'	'	'	'				
425							TO REDUCE TRANSFERRED-IN EQUITY FOR ASSETS	1	1	1	1	1	1	- 1			09/30/92
							CONSUMED THROUGH DEPRECIATION	' 	i	' 	i	i	i	i			03,00,32
								' 	i	' 	i	i	i	i			
20.	3220						TRANSFERS-IN FROM OTHERS WITHOUT REIMBURSEMENT	' 		1	' 		' 	' '	000-599	81.91	
A	3220						TRANSPERS-IN FROM OTHERS WITHOUT REIMBORDEMENT	! !	 	 	1	 	' '		900-999	01.71	
								! !	1	 		-	' '		300-333		
				590	n 2		REVENUE - ALL OTHER SOURCES			1	1	-	1				
				391	03		REVENUE - ALL UTHER SOURCES			-	- 1	-	- 1				
							NOTE THE THE POPULATION OF THE	!	- 1	-	- 1	- 1	-	-			
							NOTE: THIS ENTRY FOLLOWS TC 321 WHICH RECORDS THE	 	-	-	-		- 1	- 1			
							DEPRECIATION EXPENSE. THE ENTRY CAN BE MADE ONCE		-	-	- 1	-	- 1				
							YEARLY IN CONJUNCTION WITH TC 421 WHEN REDUCING		-	-	- 1	-	- 1				
							INVESTED CAPITAL FOR DEPRECIATION ON PURCHASED			-		-	-	-			
							ASSETS.	I	ı	I	I	I	I	١			
405							TO DEDUCE DOWNER TOWNER TO THE TAX TO THE TA	'									20/20/65
426							TO REDUCE DONATED EQUITY FOR ISSUES FROM INVENTOR	¥						- !			09/30/92
								 						- 1			
A	3400						DONATIONS AND OTHER ITEMS	 						-	000-399	81.91	
														-	900-959		
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March 21, 1997 |T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 5604 OTHER DONATED REVENUE NOTE: THIS ENTRY FOLLOWS TC 30B WHICH RECORDS THE ISSUES EXPENSE. THE ENTRY CAN BE MADE ONCE YEARLY IN CONJUNCTION WITH TC 422 WHEN REDUCING INVESTED CAPITAL FOR PURCHASED INVENTORIES. 427 TO REDUCE TRANSFERRED-IN EQUITY FOR ISSUES FROM 09/30/92 INVENTORY TRANSFERS-IN FROM OTHERS WITHOUT REIMBURSEMENT A 3220 000-399 81.91 900-959 5903 REVENUE - ALL OTHER SOURCES NOTE: THIS ENTRY FOLLOWS TC 30B WHICH RECORDS THE ISSUES EXPENSE. THE ENTRY CAN BE MOADE ONCE YEARLY IN CONJUNCTION WITH TC 422 WHEN REDUCING INVESTED CAPITAL FOR ISSUES OF PURCHASED INVENTORIES. 428 TO REDUCE DONATED EQUITY FOR BOOK VALUE OF ASSETS 09/30/92 DISPOSED OF A 3400 DONATIONS AND OTHER ITEMS 000-599 900-999 1739 ACCUMULATED DEPRECIATION ON BUILDINGS 61.36, 61.37 1749 ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND 61.31 FACILITIES 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT 61.3A, 61.3B 1839 ACCUMULATED AMORTIZATION ON IT (ADP AND TC) 61.3C SOFTWARE

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST GLGL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON NOTE: THIS TRANSACTION FOLLOWS TC 261 TRANSFERRING ASSET COST TO ACCUMULATED DEPRECIATION ACCOUNT TO ARRIVE AT BOOK VALUE. NOTE: NO GAIN OR LOSS IS TAKEN UNLESS THE DONATED PROPERTY IS SOLD. IF SOLD, FOLLOW BY to 264 FOR A GAIN OR BY TC 26B FOR A LOSS. TO REDUCE TRANSFERRED-IN EQUITY FOR BOOK VALUE OF 09/30/92 429 ASSETS DISPOSED OF A 3220 TRANSFERS-IN FROM OTHERS WITHOUT REIMBURSEMENT 000-599 900-999 1739 ACCUMULATED DEPRECIATION ON BUILDINGS 61.36, 61.37 1749 ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND 61.31 **FACILITIES** 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT 61.3A, 61.3B 1839 ACCUMULATED AMORTIZATION ON IT (ADP AND TC) 61.3C SOFTWARE NOTE: THIS TRANSACTION FOLLOWS TC 261 TRANSFERRING ASSET COST TO ACCUMULATED DEPRECIATION ACCOUNT TO ARRIVE AT BOOK VALUE. NOTE: NO GAIN OR LOSS IS TAKEN UNLESS PROPERTY TRANSFERRED-IN WITHOUT REIMBURSEMENT IS SOLD. IF SOLD, FOLLOW BY TC 264 FOR A GAIN OR BY TC 26B FOR A LOSS. 451 11/01/88 TO RECORD DIFFERENCE BETWEEN AGENCY FUND BALANCE AND AMOUNT REPORTED BY TREASURY AT YEAR-END A 1011 AUTHORITY 000-599 81.92

900-999

|T-L|C-P|G-N|A-B|D-R|F-U|ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 2400 LIABILITY FOR DEPOSIT FUNDS AND SUSPENSE ACCOUNTS AND UNRECONCILED CASH BALANCES NOTE: RECORD THE REVERSE OF THIS TO IF AGENCY BALANCE IS GREATER THAN THE AMOUNT REPORTED BY TREASURY. ALL DIFFERENCES MUST BE RESOLVED AND CORRECTED. 489 WITHDRAWAL OF OBLIGATED AND UNOBLIGATED BALANCES 11/04/91 OF CANCELLED ANNUAL AND MULTIPLE YEAR BALANCES A 3100 APPROPRIATED CAPITAL 100-399 61.1Y 940-959 980-999 1011 AUTHORITY NOTE: THESE WITHDRAWALS APPLY TO THE CONCELLATION OF FY 83 AND PRIOR "M" ACCOUNT BALANCES, THE WITHDRAWAL OF FY 84 CANCELLATIONS, AND SUBSEQUENT "M" ACCOUNT BALANCES, AND OTHER LATER YEAR CANCELLATIONS. 501 ISSUANCE OF PUBLIC ASSISTANCE DEFERRAL NOTICE 10/19/92 CONTINGENT ACCOUNTS - CONTROL A 9700 000-599 25 AND 41 900-999 9771 CONTINGENT ACCOUNTS PAYABLE - DEFERRALS NOTE: HCFA ENTRIES ONLY - PUBLIC ASSISTANCE CONTINGENCIES 503 ISSUANCE OF PUBLIC ASSISTANCE DISALLOWANCE NOTICE 10/19/92 UPON DISAPPROVAL OF DEFERRED EXPENDITURES

March 21, 1997 HHS TRANSACTION CODES PAGE 259 |T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON A 6905 OTHER EXPENSES - UNFUNDED 000-599 25 AND 41 900-999 2920 CONTINGENT LIABILITIES υ UNFUNDED NOTE: OPDIV HAS WITHHELD FUNDS, AMOUNT SUBJECT TO APPROVAL BY PROGRAM PARTICIPANT. NOTE: HCFA ENTRIES ONLY - PUBLIC ASSISTANCE CONTINGENCIES 9AA CLOSING DISBURSING FUND SUBSIDIARY ACCOUNTS TO 11/04/91 AUTHORITY FOR YEAR-END FUND BALANCE WITH TREASURY AND TO CLOSE TRANSFERS WITHOUT REIMBURSEMENT TO INVESTMENTS IN CAPITAL ASSETS CLOSING \* 1012 TO 1011 \* DISBURSEMENTS (OTHER THAN PAYROLL) A 1012 000-599 82.00 900-999 1011 AUTHORITY 9AB CLOSING \* 1013 TO 1011 \* 11/04/91 A 1013 DISBURSEMENTS (PAYROLL) 000-599 82.00 900-999 1011 AUTHORITY 9AC CLOSING \* 1014 TO 1011 \* 11/04/91

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900-999

82.00

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FOREIGN DISBURSEMENTS

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9AD						CLOSING * 1015 TO 1011 *	- 1	1					1		11/04/91
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A	1011					AUTHORITY	- 1	1	1	1	1		000-599	82.00	
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				1015		COLLECTIONS	1	1	1	1	1	1	1		
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9AF						CLOSING * 3230 TO 3211 *	1	1	1	1	1	1	1		11/04/91
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A	3211					INVESTMENT IN CAPITAL ASSETS	1	1	I	I	1	1	000-599	82.00	
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				3230		TRANSFERS-OUT TO OTHERS WITHOUT REIMBURSEMENT	i	i	i	i	i	i	i		
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9BA						CLOSING REVENUE AND GAIN ACCOUNTS AND EXPENSE AND	1	1	ı	1	ı	1	1		11/04/91
						LOSS ACCOUNTS TO NET RESULTS OF OPERATIONS	i	i	i	i	i	i	i		
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						CLOSING * 5100 TO 3320 *	i	i	i	i	i	i	i		
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A	5100					REVENUE FROM GOODS SOLD	i	i	i	i	i	i	000-599	82.00	
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9BB						CLOSING * 5200 TO 3320 *	1	1	ı	1	ı	1	1		11/04/91
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A	5200					REVENUE FROM SERVICES PROVIDED	ı	i	i	i	i	i	000-599	82.00	
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9BC						CLOSING * 5301 TO 3320 *	1	- [					1	I		11/04/91
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A	5301					INTEREST REVENUE EARNED - RETAINED BY AGENCY	: 1	- 1				1	1	000-599	82.00	
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				3320		NET RESULTS OF OPERATIONS	1	- 1	- 1		I	I	Ι	I		
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9BD						CLOSING * 5400 TO 3320 *	1	- 1	- 1			1	1	I		11/04/91
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A	5400					BENEFIT PROGRAM REVENUE	1	- 1					1	000-599	82.00	
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				3320		NET RESULTS OF OPERATIONS	1	- 1				1	1	I		
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9BE						CLOSING * 5500 TO 3320 *	1	- 1	- 1			1	1	I		11/04/91
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A	5500					INSURANCE AND GUARANTEE PREMIUM REVENUE	1	- 1	- 1			1	1	000-599	82.00	
		N				NON-GOVERNMENT	1	- 1	- 1	x		1	1	900-999		
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				3320		NET RESULTS OF OPERATIONS	1	- 1	- 1			1	1	I		
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9BF						CLOSING * 5601 TO 3320 *	1	- 1	- 1			1	1	I		11/04/91
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A	5601					DONATED FOR TRAVEL EXPENSE - CASH RETAINED B	Y	- 1	- 1			1	1	000-599	82.00	
						AGENCY	1	- 1	- 1			1	1	900-999		
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March	21, 1	997				HHS TRANS	SACTION CODE	S							PAGE 262
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9BG						CLOSING " 3602 10 3320 "			- !	!	!	- 1	1		11/04/91
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A	5602					DONATED FOR TRAVEL EXPENSE - VALUE OF	l		- 1	- 1		- 1	000-599	82.00	
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9вн						CLOSING * 5603 TO 3320 *	1	- 1	- 1	- 1	- 1	- 1	1		11/04/91
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Δ	5603					DONATED FOR TRAVEL EXPENSE - CASH RETAINED BY	i	i	i	i	i	i	000-599	82.00	
	5005					TRAVELER	<u> </u>	-	-		-		900-999	02100	
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9BJ						CLOSING * 5604 TO 3320 *	I			- 1	- 1		I		11/04/91
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A	5604					OTHER DONATED REVENUE	1	- 1	- 1	- 1	- 1	- 1	000-599	82.00	
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9BK						CLOSING * 5700 TO 3320 *		- 1		!			1		11/04/91
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A	5700					APPROPRIATED CAPITAL USED	ı	ı	ı	- 1	- 1	- 1	I	82.00	
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9BM						CLOSING * 5902 TO 3320 *	1	- 1	- 1	- [	-	- 1	1		11/04/91
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A	5902					INTRA-OFFICE SALES REVENUE - TRANSFERS OUT	i	i	i	i	·	i	000-599	82.00	
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9BN						CLOSING * 5903 TO 3320 *	- 1	- 1	-	- 1	- 1	- 1				11/04/91
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A	5903					REVENUE - ALL OTHER SOURCES	ı	- 1	1	- 1	- 1	- 1		000-599	82.00	
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9BP						CLOSING * 7111 TO 3320 *	1	1	1	- 1	ı	1		ĺ		11/04/91
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А	7111					GAINS ON DISPOSITION OF ASSETS - BOOK VALUE OF	i	i	i	i	i	i		'   000-599	82.00	
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9BQ						CLOSING * 7112 TO 3320 *	1							ı		11/04/91
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A	7112					GAINS ON DISPOSITION OF ASSETS - PROCEEDS OF SALE			-	- 1				000-599	82.00	
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				3320		NET RESULTS OF OPERATIONS		!	!	!	!			  -		
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9BR						CLOSING * 7190 TO 3320 *				- 1				<u> </u>		11/04/91
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A	7190					OTHER GAINS	I			I		١		000-599	82.00	
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9BS							CLOSING * 7300 TO 3320 *	- 1	1	-	1	-	1	- 1			11/04/91
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A	7300						EXTRAORDINARY ITEMS	i	i	i	i	i	i	i	000-599	82.00	
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9BT							CLOSING * 7600 TO 3320 *	!	!		!		!	- 1			11/04/91
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A	7600						CHANGES IN ACTUARIAL LIABILITY	ı	ı		ı	ı	- 1	ı	000-599	82.00	
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							NOTE: IF BALANCE OF 7600 IS A DEBIT, THEN REVERSE	- 1	- 1	-	- 1	- 1	- 1	- 1			
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9CA							CLOSING * 6101 TO 3320 *	1	1	ı	1	ı	1	- 1			11/04/91
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A	3320						NET RESULTS OF OPERATIONS	i	i	i	i	i	i	i	000-599	82.00	
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9CB							CLOSING * 6102 TO 3320 *	 					!	- 1			11/04/91
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9CC						CLOSING * 6103 TO 3320 *	ı	ı		1	ı	ı	I		11/04/91
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Δ	6103					EXPENSE - COST CAPITALIZED		<u>'</u>		' 	' 	' 	000-599	82.00	
	0103							<u>'</u>		' 	' 	' 	900-999	02.00	
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9CD						CLOSING * 6104 TO 3220 *	1	1	Ι	1	Ι	T	1		11/04/91
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A	3320					NET RESULTS OF OPERATIONS	1		1		Τ	1	000-599	82.00	
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				6104		EXPENSE - CASH DISCOUNTS LOST/NOT TAKEN	1		1		1	1	1		
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9CE						CLOSING * 6105 TO 3320 *	- 1		-		1	1	1		11/04/91
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A	3320					NET RESULTS OF OPERATIONS	1		- 1		-	1	000-599	82.00	
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				6105		EXPENSE - PRICE VARIATION/CASH DISCOUNTS TAKEN	I		ı		-	I	1		
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9CF						CLOSING * 6106 TO 3320 *	<u> </u>						1		11/04/91
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A	3320					NET RESULTS OF OPERATIONS	!	!	!	!	!	!	000-599	82.00	
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				6106		EXPENSE - BAD DEBT						1	1		
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9CG						CLOSING * 6107 TO 3320 *	1	ı	ı	ı	1	1	1		11/04/91
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				6107		SUPPLIES AND MATERIALS ISSUED FROM INVENTORY	' 	i	i	i	i	i	i I		
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March 21, 1997 HHS TRANSACTION CODES PA	AGE :	266
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TC#	DR ST	JB COST	CR SUB	COST	DESCRIPTION	s	RC   T	MG   T	YP   CZ	AT FI	N   CA	r  FD-GRP	OBJECT CLASS	ON
9СН					CLOSING * 6310 TO 3320 *	Ì	- 1	- 1	- 1	1	1	1		11/04/91
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А	3320				NET RESULTS OF OPERATIONS	i	i	i	i	i	i	000-599	82.00	
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			6310		INTEREST EXPENSES ON BORROWING FROM TREASURY	i	i	i	i	i	i	000-599	82.00	
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9CJ					CLOSING * 6320 TO 3320 *	1		1	1	1		1		11/04/91
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	3320				NET RESULTS OF OPERATIONS	!	- 1	1	-		1	   000-599	82.00	
A	3320				NET RESULTS OF OPERATIONS	1	-	- 1			1	•	62.00	
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			6320		INTEREST EXPENSES ON SECURITIES		!		!	 		1		
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9CK					CLOSING * 6330 TO 3320 *	ļ	ı	ı	ı	ı	ı	I		11/04/91
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A	3320				NET RESULTS OF OPERATIONS		ı	ı	ı	ı	ı	I	82.00	
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			6330		OTHER INTEREST EXPENSES		ı					1		
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9CM					CLOSING * 6400 TO 3320 *		-			-	1	1		11/04/91
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A	3320				NET RESULTS OF OPERATIONS		- 1				1	1	82.00	
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9CN						CLOSING * 6500 TO 3320 *	I	ı	ı	ı	ı	ı	I		11/04/91
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A	3320					NET RESULTS OF OPERATIONS	Ī							82.00	
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				6500		COST OF GOODS OR SERVICES SOLD	1	- 1	- 1	- 1	- 1	1	İ		
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9CP						CLOSING * 6600 TO 3320 *	1			- 1		1	1		11/04/91
<b>JCP</b>						CLOSING " 6600 10 3320 "	1	!	!	!	!	1	1		11/04/91
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A	3320					NET RESULTS OF OPERATIONS	I	ı	ı	١	ı	-		82.00	
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9CQ						CLOSING * 7300 TO 3320 *	1	1	1	1	1	1	1		09/25/92
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A	3320					NET RESULTS OF OPERATIONS	1	- 1	- 1	- 1	- 1	- 1	1	82.00	
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				7300		EXTRAORDINARY ITEMS	I								
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9CR						CLOSING * 6901 TO 3320 *	1	- 1	- 1	- 1	- 1	1	1		11/04/91
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Δ	3320					NET RESULTS OF OPERATIONS		i	i	i	i	i	i	82.00	
A	3320					NEI REDUITS OF OFERATIONS							1	02.00	
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				6901		EXPENSE FROM TRANSFERS TO OTHER AGENCIES	1	ı	ı	ı	ı	ı	I		
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9CS						CLOSING * 6902 TO 3320 *	1						1		11/04/91
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А	3320					NET RESULTS OF OPERATIONS	i	i	·	i	·	i	İ	82.00	
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				6902		DEPRECIATION AND AMORTIZATION - UNFUNDED	 	-		-		1	1		
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9CT						CLOSING * 6903 TO3320 *	1			-			I		11/04/91
A	3320					NET RESULTS OF OPERATIONS	I						1	82.00	
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				6903		BAD DEBT EXPENSE - UNFUNDED	1	I	ı	- 1	I	1	1		
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March 21, 1997	HHS TRANSACTION CODES	PAGE 268	

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TC#	DR	SUB	COST	CR S	UB	COST	DESCRIPTION							AT   FD-GRP	OBJECT CLASS	ON
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9CU							CLOSING * 6904 TO 3320 *	- 1		- 1			- [	I		11/04/91
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A	3320						NET RESULTS OF OPERATIONS	1	1	- 1	1	- 1	1	1	82.00	
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				6904			ANNUAL AND COMPENSATORY LEAVE - UNFUNDED	i	i	i	i	i	i	i		
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9CV							CLOSING * 6905 TO 3320 *	1	Ι	Ι	Ι	1	1			11/04/91
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А	3320						NET RESULTS OF OPERATIONS	i	Ĺ	Ĺ	Ĺ	i	i	i	82.00	
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				6905			OTHER EXPENSES - UNFUNDED	i	i	i	i	i	i	i		
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9CW							CLOSING * 7211 TO 3320 *	1	ı	ı	ı	ı	1	I		11/04/91
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20.	3320						NET RESULTS OF OPERATIONS			-		i	i	i I	82.00	
A	3320						NEI REBUELD OF OFEREITOND		 		 	1		1	02.00	
	7211						LOSSES ON DISPOSITION OF ASSETS - BOOK VALUE OF		- 1	- !	- 1	- 1	- 1	1		
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							ASSET	!		!		!	!	!		
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9CX							CLOSING * 7212 TO 3320 *							ı		11/04/91
JCA							CLOSING " /212 10 3320 "	!	- 1	- !	- 1	1	1	1		11/04/91
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A	3320						NET RESULTS OF OPERATIONS	!		!			!	!	82.00	
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				7212			LOSSES ON DISPOSITION OF ASSETS - PROCEEDS OF SALE	ı	١	ı	١	ı	ı	ı		
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9CY							CLOSING * 7290 TO 3320 *			-		- 1	- 1	I		11/04/91
								ı				-	-	I		
A	3320						NET RESULTS OF OPERATIONS	I		-		I	-		82.00	
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				7290			OTHER LOSSES	I		- 1		-				
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March 21, 1997	HHS TRANSACTION CODES	PAGE 269

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TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	s:	RC   TI	MG   I	'YP	CAI	FI	N   CAT	FD-GRP	OBJECT CLASS	ON
9CZ						CLOSING * 7600 TO 3320 *	1						1	I		08/18/95
							1						1	I		
A	3320					NET RESULTS OF OPERATIONS	1						1	000-599	82.00	
							1						1	900-999		
							1						1	I		
				7600		CHANGES IN ACTUARIAL LIABILITY					l			I		
											l			I		
						NOTE: IF BALANCE OF 7600 IS A CREDIT, THEN					l			I		
						REVERSE THIS TRANSACTION.					l			I		
9DB						CLOSING * 5302 TO 5990 *					l			I		09/29/95
							1							I		
A	5302					INTEREST REVENUE EARNED - GENERAL/TRUST FUND					l			700-899	82.00	
						RECEIPTS	1						1	I		
		G				GOVERNMENT	1			x			1	I		
		N				NON-GOVERNMENT	1			x			1	I		
							1						1	I		
				5990		CONTRA REVENUE - COLLECTED FOR OTHERS	1						1	I		
				G		GOVERNMENT	1			x			1	I		
				N		NON-GOVERNMENT	1			x			1	I		
							1	- 1	- [				1	I		
9DC						CLOSING * 5303 TO 5990 *	1						1			09/29/95
							1							I		
A	5303					INTEREST, PENALTY & ADMINISTRATIVE COSTS EARNED ON	1						1	700-899	82.00	
						DELINQUENT ACCOUNTS - GENERAL/TRUST FUND RECEIPTS	1						1	I		
		N				NON-GOVERNMENT			- [	x	l		1	1		
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				5990		CONTRA REVENUE - COLLECTED FOR OTHERS			- [		l		1	1		
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March 21, 1997		HHS TRANSAC	CTION CODES	PAGE 270
			T-L C-P G-N A-B D-R F-U	
GL	GL		ATH ATH TRN APR PRG CST	UPDATED
TC# DR SUB COST	CR SUB COST	DESCRIPTION	SRC TMG TYP CAT FIN CAT  FD-GRP OBJECT CLASS	ON
9DD		CLOSING * 5901 TO 5990 *		09/29/95
A 5901		MISCELLANEOUS REVENUE - GENERAL/TRUST FUND	700-899 82.00	
		RECEIPTS		
G		GOVERNMENT		
N		NON-GOVERNMENT		
	5990	CONTRA REVENUE - COLLECTED FOR OTHERS		
	G	GOVERNMENT		
	N	NON-GOVERNMENT		
9DE		CLOSING * 6903 TO 6190 *		09/29/95
A 6190		CONTRA BAD DEBTS EXPENSE - INCURRED FOR OTHERS		
G		GOVERNMENT		
N		NON-GOVERNMENT		
	6903	BAD DEBT EXPENSE - UNFUNDED		
	G	GOVERNMENT		
	N	NON-GOVERNMENT		
9EA		CLOSING * 7402 TO 3310 *		08/18/95
A 3310		CUMULATIVE RESULTS OF OPERATIONS	000-599 82.00	
	7402	PRIOR-YEAR FUNDED FECA EXPENSE		
	F	FUNDED		
	GD	GOVERNMENT - DIRECT PROGRAM		
9EB		CLOSING * 7500 TO 3310 *		11/04/91
A 3310		CUMULATIVE RESULTS OF OPERATIONS	000-599 82.00	
	7500	DISTRIBUTION OF INCOME - DIVIDEND		

Marci	1 21, 19	197					HHS TRANSACTION	CODES	3								PAGE 271
								T-	-r c	-P G	-N   A	-в	D-R	F-U	1		
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TC#	DR	SUB	COST	CR S	SUB	COST	DESCRIPTION	SI	RC   TI	1G   T	YP   C	AT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
9EC							CLOSING * 3320 TO 3310 *	1	ı	ı	ı	I		l	1		11/04/91
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A	3310						CUMULATIVE RESULTS OF OPERATIONS	- 1				- 1			000-599	82.00	
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												- 1			1		
				3320			NET RESULTS OF OPERATIONS	- 1	-		-	- 1					
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							NOTE: IF 3320 HAS A CREDIT BALANCE, THEN REVERSE	- 1			- [	- 1					
							THIS TRANSACTION.	- 1				- 1			1		
9ED							CLOSING * 6906 TO 3320 *	- 1	-	-	-	- 1					08/18/95
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A	3320						NET RESULTS OF OPERATIONS	-	1	-	-	ı			000-599	82.00	
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				6906			CURRENT-YEAR UNFUNDED FECA EXPENSE	İ	İ	i	i	ĺ			Ī		
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9EE							CLOSING * 7401 TO 3310 *	1	1	1	1	ı		I	I		08/18/95
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A	3310						CUMULATIVE RESULTS OF OPERATIONS	i	i	i	i	i			000-599	82.00	
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				7401			PRIOR-YEAR UNFUNDED FECA EXPENSE	i	i	i	i	i		' 	' 		
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				1			NON-GOVERNMENT	i	i		x	i		' 	i I		
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9FA							CLOSING UNUSED BUDGETARY RESOURCES ACCOUNTS (TO BE	ı	ı	ı	1	ı		ı	I		11/04/91
<b></b>							CARRIED FORWARD OR TO BE CARRIED AS	' 	' 	ı	' 	 		I	· I		,,
							EXPIRED/CANCELLED)	' 	' 	ı	' 	 		I	· I		
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							CLOSING * 4120 TO 4450 AND 4612 *	' 	' 			 		' 	i I		
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20.	4450						UNAPPORTIONED AUTHORITY - AVAILABLE	ı	ı	ı	1	 		' 	030-099	82.00	
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		K					REIMBURGABLE PROGRAM	ı	ı	ı	ı	ı	•	I	1		

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	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	1							100-399		
		AD					CATEGORY A APPORT DIRECT PROGRAM	1				x	x		940-959		
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	1				x	x		980-999		
		BD					CATEGORY B APPORT DIRECT PROGRAM	1		-		x	x		l		
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				4120	)		APPROPRIATIONS ANTICIPATED - INDEFINITE	1		- 1		- 1					
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9FB							CLOSING * 4160 TO 4450 AND 4612 *	I		- 1		I					11/04/91
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A	4450						UNAPPORTIONED AUTHORITY - AVAILABLE	1				I			030-099	82.00	
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	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	!							100-399		
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		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM					Χļ	х				
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9FC							CLOSING * 4180 TO 4450 AND 4612 *	1							I		11/04/91
JFC.							CHOSING " 4100 TO 4430 AND 4012 "	1				 			 		11/04/31
Δ	4450						UNAPPORTIONED AUTHORITY - AVAILABLE			' 	' '	' '		 	   030-099	82.00	
A	1130	D					DIRECT PROGRAM			' 	' '	' '	x	 	910-939	02.00	
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	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	i	i	i	i	i			   100-399		
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		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM		i	i			x		980-999		
		BD					CATEGORY B APPORT DIRECT PROGRAM	i	i	i			x				
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	i	i	i		x					
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				4180	)		ANTICIPATED TRANSFERS - PRIOR-YEAR AUTHORITY	i	i	İ	j	i	i		l		
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9FD						CLOSING * 4210 TO 4450 AND 4612 *	1		I				1	I		07/30/96
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A	4450					UNAPPORTIONED AUTHORITY - AVAILABLE	1		I				1	000-099	82.00	
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		R				REIMBURSABLE PROGRAM	I		I			x	1	1		
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	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	1		I				1	100-399		
		AD				CATEGORY A APPORT DIRECT PROGRAM	1		I		x	x	1	940-959		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	1		I		x	x	1	980-999		
		BD				CATEGORY B APPORT DIRECT PROGRAM	1		I		x	x	1	I		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	1		I		x	x	1	I		
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				4210		ANTICIPATED REIMBURSEMENTS AND OTHER INCOME	1		I				1	I		
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9FE						CLOSING * 4420 TO 4450 AND 4612 *	I	-	I					1		07/30/96
							1		I				1	I		
A	4220					REIMBURSABLE ORDERS ACCEPTED	1		I				1	I	82.00	
							I		I				1	1		
				4450		UNAPPORTIONED AUTHORITY - AVAILABLE	1		I				1	000-099		
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				R		REIMBURSABLE PROGRAM	1		I			x	1	I		
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				4612		ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	1		I				1	100-399		
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				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	1		I		x	x	1	I		
				BD		CATEGORY B APPORT DIRECT PROGRAM	1		I		x	x	1	I		
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	1		I		x	x	1	I		
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9FF						CLOSING * 4320 TO 4450 AND 4612 *					 	1	1	<u> </u>		07/30/96
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A	4450					UNAPPORTIONED AUTHORITY - AVAILABLE		1			ļ	!	1	000-099	82.00	
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	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	- 1	- 1						100-399		
		AD				CATEGORY A APPORT DIRECT PROGRAM	- 1	- 1			x	x		940-959		
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1	- 1			x	x		980-999		
		BD				CATEGORY B APPORT DIRECT PROGRAM	- 1	- 1			x	x		I		
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1	- 1			x	x		I		
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				4230		UNFILLED CUSTOMER ORDERS - UNOBLIGATED	- 1	- 1						I		
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9FG						CLOSING * 4310 TO 4450 AND 4612 *	- 1	- 1						I		07/30/96
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A	4450					UNAPPORTIONED AUTHORITY - AVAILABLE	- 1	- 1			١			000-099	82.00	
		D				DIRECT PROGRAM	- 1	- 1			١	x		900-939		
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	4612					ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	- 1	- 1			١			100-399		
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				4310		ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS	- 1	- 1			١			I		
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9FH						CLOSING * 4320 TO 4450 AND 4612 *	I	- 1		- 1	١			l		07/30/96
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A	4320					ACTUAL RECOVERIES OF PRIOR YEAR OBLIGATIONS	I	- 1		-	١			l	82.00	
		C				CURRENT AUTHORITY	I	- 1	x	-	١			l		
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				4450		UNAPPORTIONED AUTHORITY - AVAILABLE	I	-	-	-	١			000-099		
				D		DIRECT PROGRAM	I	-	-	-	١	x		900-939		
				R		REIMBURSABLE PROGRAM			I	- 1	١	x				

|T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST GLGL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 4612 100-399 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION AD CATEGORY A APPORT. - DIRECT PROGRAM | x | x | 940-959 AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x | 980-999 CATEGORY B APPORT. - DIRECT PROGRAM BD | x | x | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | x | x | 9FJ CLOSING \* 4420 TO 4450 AND 4612 \* 11/04/91 82.00 A 4420 UNAPPORTIONED AUTHORITY - PENDING RECISSION 4450 UNAPPORTIONED AUTHORITY - AVAILABLE 030-099 D DIRECT PROGRAM 910-939 R REIMBURSABLE PROGRAM 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION 100-399 AD CATEGORY A APPORT. - DIRECT PROGRAM 940-959 CATEGORY A APPORT. - REIMBURSABLE PROGRAM 980-999 AR | x | x | CATEGORY B APPORT. - DIRECT PROGRAM BD | x | x | BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM | x | x | 9FK CLOSING \* 4430 TO 4450 AND 4612 \* 11/04/91 A 4430 UNAPPORTIONED AUTHORITY - OMB DEFERRAL 82.00 4450 UNAPPORTIONED AUTHORITY - AVAILABLE 030-099 D DIRECT PROGRAM 910-939 REIMBURSABLE PROGRAM R 4612 ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION 100-399 AD CATEGORY A APPORT. - DIRECT PROGRAM 9490959 CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x 980-999 AR CATEGORY B APPORT. - DIRECT PROGRAM | x | x | BD | | | x | x | CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR

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9FL						CLOSING * 4410 TO 4450 AND 4612 *	I			-	-		١			11/04/91
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A	4410					BUDGETARY RESOURCES - NOT AVAILABLE PURSUANT TO	!								82.00	
						PUBLIC LAW	!									
				4450			!				-					
				4450		UNAPPORTIONED AUTHORITY - AVAILABLE	!				!	- 1		030-099		
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9 <b>F</b> O						CLOSING * 4590 to 4450 *	1	1	ı	1	ı	1	1			12/24/96
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9FP						CLOSING * 4511 TO 4450 *	1			-	- [		ı			07/30/96
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A	4511					APPORTIONMENT AVAILABLE FOR DISTRIBUTION - CURRENT	- 1				-		I		82.00	
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9FQ							CLOSING * 4512 TO 4450 *	l .							1		07/30/96
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9FR							CLOSING * 4571 TO 4450 *	!	- 1					!	1		07/30/96
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9FS							CLOSING * 4572 TO 4450 *	1	- 1	- 1			 	1	1		07/30/96
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A	43/4	A.D.					ALLOWANCES ISSUED (INTRA-AGENCY)  CATEGORY A APPORT DIRECT PROGRAM	 	- 1	- 1		v	l I <del>v</del>	I I	I I	82.00	
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9FT						CLOSING * 4581 TO 4450 *	1	1	1	- 1		l	1 1			07/30/96
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9FU						CLOSING * 4582 TO 4450 *	1	- 1	1	- 1		l	1 1			07/30/96
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A	4450					UNAPPORTIONED AUTHORITY - AVAILABLE	i	i	i	i		' 	 i i	000-099	82.00	
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				4582		ALLOWANCES RECEIVED (INTRA-AGENCY)	i I	' 	' 			' 	' ' 			
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9FV				CL	SING * 4611 TO 4450 *	- 1	- 1	-		- 1					07/30/96
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A	4611			ALLOT	MENTS AVAILABLE FOR COMMITMENT/OBLIGATION	- 1	-			- 1				82.00	
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9FW				CL	SING * 4612 TO 4450 *	1				- 1		I I			07/30/96
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A	4612			ALLOW	ANCES AVAILABLE FOR COMMITMENT/OBLIGATION			-		- 1				82.00	
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9FX				CL	OSING * 4620 TO 4170 *	- 1	-			- 1					11/04/91
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A	4620			OTHER	FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION	1		-		- 1				82.00	
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			4170	TRANS	FERS - CURRENT-YEAR AUTHORITY	1	- 1	- 1	- 1	- 1			960-979		
			С	•	CURRENT AUTHORITY	1	- 1	x	- 1	- 1					
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				NOTE:	THIS INCLUDES FUNDS NOT APPORTIONED (FU	1D		- 1	- 1	- 1					
				GROUP	3 960-963)	1	- 1	- 1	- 1	- 1					

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9FY		CLOSING * 4630 TO 4450 *		- 1	- 1			  -	  -			07/30/96
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A 4630		FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION		- 1	- 1			  -	  -		82.00	
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	4450	UNAPPORTIONED AUTHORITY - AVAILABLE	!	!	!					000-099		
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	R	REIMBURSABLE PROGRAM		!	!			X	  -			
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9GA		CLOSING EXPENDED APPROPRIATIONS PAID AND OTHER	ı	ı	ı		İ	ı	ı	I		01/31/97
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		CLOSING * 4902 TO 4119, 4150, 4170, 4255 & 4530 *	i	i	i	i	' 	i I	İ			
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A 4902		EXPENDED AUTHORITY - PAID	i	i	i	i		I	i I		82.00	
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	4119	OTHER APPROPRIATIONS REALIZED	- 1	- 1	- 1	-				030-399		
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			- 1	- 1	- [	- 1						
	4150	REAPPROPRIATIONS		- 1	- 1	- 1				910-959		
			- 1	- 1	-	- 1						
	4170	TRANSFERS - CURRENT-YEAR AUTHORITY		- 1	- 1	- 1				960-999		
	C	CURRENT AUTHORITY	- 1	:	х	- 1				l		
	P	PERMANENT AUTHORITY	- 1	:	х	- 1						
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	4255	REVOLVING FUND EARNED REVENUE	- 1	- 1	-	- 1				000-029		
				- 1	- 1	- 1				900-909		
			- 1	- 1	-	- 1						
	4530	ALLOCATIONS FROM OTHERS		- 1	- 1	- 1				400-499		
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		NOTE: GL ACCOUNT 4255 REPRESENTS THE EXCESS OF	- 1	-		١				l		
		REVOLVING FUND REVENUE OVER THE AMOUNT EXPENDED.	I	-		١						
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March 21, 1997 |T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST  $\operatorname{GL}$ GL UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 9GB CLOSING \* 4930 TO 4119 AND 4150 \* 09/20/96 A 4930 EXPENDED AUTHORITY REPORTED AGAINST TRANSFERS TO 82.00 OTHER AGENCIES AD CATEGORY A APPORT. - DIRECT PROGRAM AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM BD CATEGORY B APPORT. - DIRECT PROGRAM BRCATEGORY B APPORT. - REIMBURSABLE PROGRAM 4119 OTHER APPROPRIATIONS REALIZED 030-399 C CURRENT AUTHORITY Р PERMANENT AUTHORITY 4150 REAPPROPRIATIONS 910-959 CLOSING \* 4250 TO 4119, 4150 AND 4255 \* 11/04/91 9GC A 4119 OTHER APPROPRIATIONS REALIZED 030-399 82.00 C CURRENT AUTHORITY Ρ PERMANENT AUTHORITY 4150 REAPPROPRIATIONS 919-959 4255 REVOLVING FUND EARNED REVENUE 000-029 900-909 4255 REVOLVING FUND EARNED REVENUE 9GD CLOSING \* 4113 TO 4119 AND 4150 \* 11/04/91 A 4113 APPROPRIATIONS RESCINDED 82.00 030-399 4119 OTHER APPROPRIATIONS REALIZED C CURRENT AUTHORITY P PERMANENT AUTHORITY 4150 REAPPROPRIATIONS 910-959

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TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	s	RC   TM	1G   T	YP   C	CAT	FIN C	CAT	FD-GRP	OBJECT CLASS	ON
9GE						CLOSING * 4170 TO 4119 *	I	- [					- 1			11/04/91
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A	4119					OTHER APPROPRIATIONS REALIZED	- 1		-		- 1		- 1	030-399	82.00	
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				4170		TRANSFERS - CURRENT-YEAR AUTHORITY	I	-			I		- 1			
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				P		PERMANENT AUTHORITY	I	X	۱ ۲				-			
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						NOTE: SEE NOTE IN TC 9GE.	I	ı	I				- 1			
9GF						CLOSING * 4190 TO 4119 *	I	ı	ı		I	ı	١			11/04/91
								-								
A	4119					OTHER APPROPRIATIONS REALIZED		-						030-399	82.00	
		С				CURRENT AUTHORITY	1	X	'							
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								-		!						
				4190		TRANSFERS - PRIOR-YEAR AUTHORITY		-		!						
							!			- !		!	!			
						NOTE: GL ACCOUNTS 4170 AND 4190 ARE CLOSED TO	!			- !		!	!			
						4119 (030-399) AS 4900 EXPENDITURES ARE CLOSED TO										
						4119. TRUST FUND EXPENDITURES FOR TRANSFER		- !	-		- !		- !			
						APPROPRIATIONS ARE DIRECTLY CLOSED TO FUNDING			-	-	- 1					
						ACCOUNTS 4150 AND 4170.	1	ı	I	ı	I	ı	ı			
9GK						CLOSING * 4920 TO 4119, 4150 AND 4170 *										09/20/96
9GK						CLOSING " 4920 TO 4119, 4150 AND 4170 "	l I	-	1	1	1		1			09/20/96
7	4119					OTHER APPROPRIATIONS REALIZED		1					1	100-399	82.00	
A	4117	С				CURRENT AUTHORITY		   X	  -				' '	100-355	02.00	
		P				PERMANENT AUTHORITY	ı İ	2   X	'		' '					
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	4150					REAPPROPRIATIONS	ı İ	ı		1	 	'	1	940-959		
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	4170					TRANSFERS - CURRENT-YEAR AUTHORITY	i	İ	i	İ	i	i	i	980-999		
		С				CURRENT AUTHORITY	i	'   x	' د ا	İ	i	ı İ	i			
		P				PERMANENT AUTHORITY	i	x	•	İ	i	i	i			
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	GL			GL			- 1	ATH	ATH	TRN	N   AI	PR	PRG	CST			UPDATED
TC#	DR	SUB	COST	CR SUB	COST	DESCRIPTION	I	SRC	TMG	; TYI	PCF	AT	FIN	CAT	FD-GRP	OBJECT CLASS	ON
							I							- 1			
				4920		EXPENDED AUTHORITY - CANCELLED	I	- 1					- 1	- 1			
				AD		CATEGORY A APPORT DIRECT PROGRAM	I				2	x	x	I			
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	I	- 1			3	x	x	- 1			
				BD		CATEGORY B APPORT DIRECT PROGRAM	I				2	x	x	I			
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	I	- 1			3	x	x	I			
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						NOTE: THIS TC PERTAINS ONLY TO CANCELLED	I	- 1						I			
						ACCOUNTS.	I	I					- 1	- 1			
9GL						CLOSING * 4920 TO 4210 *	I	I					- 1	- 1			09/20/96
							I	I					- 1	- 1			
A	4210					ANTICIPATED REIMBURSEMENTS AND OTHER INCOME	I	- 1				-		- 1		82.00	
		AD				CATEGORY A APPORT DIRECT PROGRAM	I	- 1			3	K	x	- 1			
		AR				CATEGORY A APPORT REIMBURSABLE PROGRAM	I	- 1			3	K	x	- 1			
		BD				CATEGORY B APPORT DIRECT PROGRAM		- 1			3	x	x	- 1			
		BR				CATEGORY B APPORT REIMBURSABLE PROGRAM		- 1			3	x	x	- 1			
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				4920		EXPENDED AUTHORITY - CANCELLED		- 1						- 1	100-399		
				AD		CATEGORY A APPORT DIRECT PROGRAM					2	к	x	- 1	940-959		
				AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1				3	к	x	- 1	980-999		
				BD		CATEGORY B APPORT DIRECT PROGRAM	- 1				3	к	x	- 1			
				BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1				3	к	x	- 1			
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						NOTE: THIS TC PERTAINS ONLY TO CANCELLED	- 1				1			- 1			
						ACCOUNTS.	- 1	- 1				-		- 1			
9на						CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTM	ients				1			- 1			01/31/97
						OF PRIOR-YEAR UNDELIVERED ORDERS TO PAID AND	- 1	- 1				-		- 1			
						UNPAID UNDELIVERED ORDERS	- 1	- 1				-		- 1			
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						CLOSING * 4871 TO 4801 AND 4872 TO 4802 *	- 1	- 1				-		- 1			
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A	4801					UNDELIVERED ORDERS - UNPAID	I	- 1		1	1	-	- 1	- 1	100-399	82.00	
		GD				GOVERNMENT - DIRECT PROGRAM	I			x	1	-	x	- 1	940-949		
		GR				GOVERNMENT - REIMBURSABLE PROGRAM	I			x	1	-	x	- 1	980-999		
		ND				NON-GOVERNMENT - DIRECT PROGRAM	I			x	1	-	x	- 1			
		NR				NON-GOVERNMENT - REIMBURSABLE PROGRAM	I			x	1	-	x	- 1			

March 21, 1997 |T-L|C-P|G-N|A-B|D-R|F-U| ATH ATH TRN APR PRG CST GLGL UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 4871 DOWNWARD ADJUSTMENT OF PRIOR-YEAR UNDELIVERED ORDERS - UNPAID GD GOVERNMENT - DIRECT PROGRAM GOVERNMENT - REIMBURSABLE PROGRAM GR ND NON-GOVERNMENT - DIRECT PROGRAM | x NR NON-GOVERNMENT - REIMBURSABLE PROGRAM B 4802 UNDELIVERED ORDERS - PAID SAME AS A SAME AS A GOVERNMENT - DIRECT PROGRAM GD GOVERNMENT - REIMBURSABLE PROGRAM GR ND NON-GOVERNMENT - DIRECT PROGRAM NR NON-GOVERNMENT - REIMBURSABLE PROGRAM 4872 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - PAID GD GOVERNMENT - DIRECT PROGRAM GR GOVERNMENT - REIMBURSABLE PROGRAM ND NON-GOVERNMENT - DIRECT PROGRAM NON-GOVERNMENT - REIMBURSABLE PROGRAM NR NOTE: THIS TO IS ENTERED AS A POST-CLOSING ENTRY FOR EACH OF THE FIVE EXPIRED YEARS. 9HB CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS 01/31/97 OF PRIOR-YEAR UNDELIVERED ORDERS TO PAID AND UNPAID UNDELIVERED ORDERS CLOSING \* 4881 TO 4801 AND 4882 TO 4802 \* A 4881 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED 100-399 82.00 ORDERS - UNPAID 940-959 GD GOVERNMENT - DIRECT PROGRAM 980-999

GOVERNMENT - REIMBURSABLE PROGRAM

NON-GOVERNMENT - REIMBURSABLE PROGRAM

NON-GOVERNMENT - DIRECT PROGRAM

GR

ND

NR

| x |

| x |

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|T-L|C-P|G-N|A-B|D-R|F-U|GLGL ATH ATH TRN APR PRG CST UPDATED DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 4801 UNDELIVERED ORDERS - UNPAID GD GOVERNMENT - DIRECT PROGRAM GR GOVERNMENT - REIMBURSABLE PROGRAM X ND NON-GOVERNMENT - DIRECT PROGRAM x NR NON-GOVERNMENT - REIMBURSABLE PROGRAM | x | | x в 4882 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED SAME AS A SAME AS A ORDERS - PAID GOVERNMENT - DIRECT PROGRAM GD GR GOVERNMENT - REIMBURSABLE PROGRAM ND NON-GOVERNMENT - DIRECT PROGRAM NR NON-GOVERNMENT - REIMBURSABLE PROGRAM | x | 4802 UNDELIVERED ORDERS - PAID GD GOVERNMENT - DIRECT PROGRAM GR GOVERNMENT - REIMBURSABLE PROGRAM ND NON-GOVERNMENT - DIRECT PROGRAM NON-GOVERNMENT - REIMBURSABLE PROGRAM NR NOTE: THIS TC IS ENTERED AS A POST-CLOSING ENTRY FOR EACH OF THE FIVE EXPIRED YEARS. 9HC CLOSING \* 4820 TO 4801 AND 4802 \* 09/20/96 A 4801 UNDELIVERED ORDERS - UNPAID 100-399 82.00 CATEGORY A APPORT. - DIRECT PROGRAM 940-949 AD | x | x | AR CATEGORY A APPORT. - REIMBURSABLE PROGRAM | x | x | 980-999 BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x BR CATEGORY B APPORT. - REIMBURSABLE PROGRAM 4820 UNDELIVERED ORDERS - CANCELLED AD CATEGORY A APPORT. - DIRECT PROGRAM CATEGORY A APPORT. - REIMBURSABLE PROGRAM AR BD CATEGORY B APPORT. - DIRECT PROGRAM | x | x CATEGORY B APPORT. - REIMBURSABLE PROGRAM BR | x | x

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	в 4	802						UNDELIVERED ORDERS - PAID	- 1	-	- 1	- 1				SAME AS A	SAME AS A	
			AD					CATEGORY A APPORT DIRECT PROGRAM	- 1	-	- 1	- 1	х	x		I		
			AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1	-	- 1	- 1	х	x		I		
			BD					CATEGORY B APPORT DIRECT PROGRAM	- 1	- 1	- 1	- 1	х	x		I		
			BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1	- 1	- 1	- 1	х	x		I		
									- 1	- 1	- 1	- 1				I		
					482	0		UNDELIVERED ORDERS - CANCELLED	- 1	- 1	-					1		
						AD		CATEGORY A APPORT DIRECT PROGRAM	- 1	-	- 1	- 1	х	x		I		
						AR		CATEGORY A APPORT REIMBURSABLE PROGRAM	- 1	-	- 1	- 1	х	x		I		
						BD		CATEGORY B APPORT DIRECT PROGRAM	- 1	-	- 1	- 1	х	x		I		
						BR		CATEGORY B APPORT REIMBURSABLE PROGRAM	- 1	-	- 1	- 1	х	x		I		
									- 1	-	- 1	- 1				I		
								NOTE: THIS TC IS ENTERED AS A POST-CANCELLATION	- 1	-	- 1	- 1				I		
								ENTRY AFTER THE PREPARATION OF THE POST	- 1	-	- 1	- 1				I		
								CANCELLATION SF-133.	- 1	-	- 1	- 1				I		
9HD								CLOSING * 4612 TO 4119, 4150 AND 4170 *	- 1	-	- 1	- 1				I		10/19/92
									I	- 1	- 1	-				I		
	A 4	612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	- 1	-	- 1	- 1				I	82.00	
			AD					CATEGORY A APPORT DIRECT PROGRAM	- 1	-	- 1	- 1	х	x		I		
			BD					CATEGORY B APPORT DIRECT PROGRAM	- 1	-	- 1	- 1	х	x		I		
									- 1	-	- 1	- 1				I		
					411	9		OTHER APPROPRIATIONS REALIZED	- 1	-	- 1	- 1				100-399		
						C		CURRENT AUTHORITY	- 1	-	x	- 1				I		
						P		PERMANENT AUTHORITY	- 1	-	x	- 1				I		
									- 1	-	- 1	- 1				I		
					4150	0		REAPPROPRIATIONS	I	- 1	- 1	-				940-959		
									- 1	-	- 1	- 1				I		
					417	0		TRANSFERS - CURRENT-YEAR AUTHORITY	- 1	-	- 1	- 1				980-999		
						C		CURRENT AUTHORITY		-	x	- 1		l				
						P		PERMANENT AUTHORITY		-	x	- 1		l		I		
										-		- 1		l		I		
								NOTE: THIS TC IS ENTERED AS A POST-CLOSING ENTRY		-		- 1		l		I		
								FOR EACH CANCELLED YEAR AFTER ALL OBLIGATIONAL		-	- 1	- 1		l				
								ADJUSTMENTS ARE MADE.		-	- 1	- 1		l				

March 21, 1997	HHS TRANSACTION CODES	PAGE 287

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								T-L	C-P	G-:	N A	-в п	-R	F-U			
	GL			GL				ATH	і   атн	TR	N   A	PR   P	RG	CST			UPDATED
TC#	DR	SUB	COST	CR	SUB	COST	DESCRIPTION	SRC	C   TMG	TY	P   C	AT   F	'IN	CAT	FD-GRP	OBJECT CLASS	ON
9HE							CLOSING * 4612 TO 4210 *	l									10/19/92
_	4610							1	1	1						20.00	
A	4612						ALLOWANCES AVAILABLE FOR COMMITMENT/OBLIGATION	l i	1	1	-	-			100-300	82.00	
								1	1	1	1	-			940-959   980-999		
								1	1	1	1				300-333 		
				42	10		ANTICIPATED REIMBURSEMENTS AND OTHER INCOME	1	1	1	1	1			I I		
				72			ANTICIPALED REIMBURSEMENTS AND OTHER INCOME	1	1	1	1	1			I I		
							NOTE: THIS TO IS ENTERED AS A POST-CLOSING ENTRY	1	1	1	1	 	-		I I		
							FOR EACH CANCELLED YEAR AFTER ALL OBLIGATIONAL	i		ı	1				l I		
							ADHUSTMENTS ARE MADE.	' 	<u>'</u>	ı	' 				! 		
							IDIODIMATO INC. INDI.	ı	'	'	'	'	'		ı		
9HF							CLOSING * 4830 TO 4119, 4150 AND 4170 *	1	ı	ı	1	1	1		I		09/20/96
							· · · · · · · · · · · · · · · · · · ·	i	i	i	i	i	i		' 		
A	4830						UNDELIVERED ORDERS - OBLIGATIONAL ADJUSTMENTS	i	i	i	i	i	i			82.00	
		AD					CATEGORY A APPORT DIRECT PROGRAM	i	i	i		к	x				
		AR					CATEGORY A APPORT REIMBURSABLE PROGRAM	i	i	İ	2	к	x				
		BD					CATEGORY B APPORT DIRECT PROGRAM	i	Ì	l	2	x	x				
		BR					CATEGORY B APPORT REIMBURSABLE PROGRAM	1	1	1	2	к	x		l		
								1	1		1	-	- 1		l		
				41	19		OTHER APPROPRIATIONS REALIZED	1	1		1	-	- 1		100-399		
					C		CURRENT AUTHORITY	1	x		1	-	- 1		l		
					P		PERMANENT AUTHORITY		x			-	- 1				
									1		1	-	- 1		l		
				41	50		REAPPROPRIATIONS		1		1	-	- 1		940-959		
								1	1		-	- [	- 1				
				41	70		TRANSFERS - CURRENT-YEAR AUTHORITY				-	-	- 1		980-999		
					C		CURRENT AUTHORITY	1	x		-	-	- 1		l		
					P		PERMANENT AUTHORITY	1	x		-	-	- 1		l		
									1		-	- [	- 1				
							NOTE: THIS TC IS ENTERED AS A POST-CLOSING ENTRY	I			-	-			l		
							FOR EACH CANCELLED YEAR AFTER ALL OBLIGATIONAL	1			-	- [	- 1		l		
							ADJUSTMENTS ARE MADE.								l		

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						T-L C-P G-N A-B D-R F-U		
	GL		GL			ATH ATH TRN APR PRG CST		UPDATED
TC#	DR	SUB COST	CR SUB	COST	DESCRIPTION	SRC TMG TYP CAT FIN CAT  FD-GRP	OBJECT CLASS	ON
9HG				CLOSING * 4	830 TO 4210 *			09/20/96
A	4830			UNDELIVERED OR	DERS - OBLIGATIONAL ADJUSTMENTS	100-3	99 82.00	
		AD		CATEGORY	A APPORT DIRECT PROGRAM		59	
		AR		CATEGORY	A APPORT REIMBURSABLE PROGRAM		99	
		BD		CATEGORY	B APPORT DIRECT PROGRAM	x   x		
		BR		CATEGORY	B APPORT REIMBURSABLE PROGRAM	x   x		
			4210	ANTICIPATED RE	IMBURSEMENTS AND OTHER INCOME			
				NOTE: THIS TO	IS ENTERED AS A POST-CLOSING ENTRY			
				FOR EACH CANCE	LLED YEAR AFTER ALL OBLIGATIONAL			
				ADJUSTMENTS AR	E MADE.			
9нн				CLOSING * 4	630 TO 4119, 4150 AND 4170 *			10/19/92
A	4630			FUNDS NOT AVAI	LABLE FOR COMMITMENT/OBLIGATION		82.00	
			4119	OTHER APPROPRI	ATIONS REALIZED	100-3	99	
			C	CURRENT A	UTHORITY	x		
			P	PERMANENT	AUTHORITY	x		
			4150	REAPPROPRIATIO	ns		59	
			4170	TRANSFERS -	CURRENT-YEAR AUTHORITY		99	
			С	CURRENT A	UTHORITY	x		
			P	PERMANENT	AUTHORITY	x		
				NOTE: THIS TO	IS ENTERED AS A POST-CLOSING ENTRY			
				FOR EACH CANCE	LLED YEAR AFTER ALL OBLIGATIONAL			
				ADJUSTMENTS AR	E MADE.			

March 21, 1997 HHS TRANSACTION CODES PAGE 289 |T-L|C-P|G-N|A-B|D-R|F-U| GL GL ATH ATH TRN APR PRG CST UPDATED TC# DR SUB COST CR SUB COST DESCRIPTION |SRC|TMG|TYP|CAT|FIN|CAT| FD-GRP OBJECT CLASS ON 9HJ CONSOLIDATING PAID AND UNPAID DOWNWARD ADJUSTMENTS 01/31/97 OF PRIOR EXPENDED AUTHORITY TO PAID AND UNPAID EXPENDED AUTHORITY CLOSING \* 4971 TO 4901 AND 4972 TO 4902 \* A 4901 EXPENDED AUTHORITY - UNPAID 100-399 82.00 940-959 GD GOVERNMENT - DIRECT PROGRAM | x | GR GOVERNMENT - REIMBURSABLE PROGRAM l x 980-999 ND NON-GOVERNMENT - DIRECT PROGRAM NR NON-GOVERNMENT - REIMBURSABLE PROGRAM 4971 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - UNPAID GD GOVERNMENT - DIRECT PROGRAM x GR GOVERNMENT - REIMBURSABLE PROGRAM ND NON-GOVERNMENT - DIRECT PROGRAM NR NON-GOVERNMENT - REIMBURSABLE PROGRAM в 4902 EXPENDED AUTHORITY - PAID SAME AS A SAME AS A GD GOVERNMENT - DIRECT PROGRAM x | | x | GR GOVERNMENT - REIMBURSABLE PROGRAM x l x ND NON-GOVERNMENT - DIRECT PROGRAM | x NON-GOVERNMENT - REIMBURSABLE PROGRAM NR 4972 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED AUTHORITY - REFUNDS - PAID GD GOVERNMENT - DIRECT PROGRAM GOVERNMENT - REIMBURSABLE PROGRAM GR ND NON-GOVERNMENT - DIRECT PROGRAM NR NON-GOVERNMENT - REIMBURSABLE PROGRAM NOTE: THIS TC IS ENTERED AS A POST-CLOSING ENTRY FOR EACH OF THE FIVE EXPIRED YEARS. 01/31/97 9HK CONSOLIDATING PAID AND UNPAID UPWARD ADJUSTMENTS OF EXPENDED AUTHORITY TO PAID AND UNPAID EXPENDED AUTHORITY CLOSING \* 4981 TO 4901 AND 4982 TO 4902 \* A 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED 100-399 82.00

940-959

AUTHORITY - UNPAID

	GL			GL		T-L C-P G-N A-B D-R F-U  $ ATH ATH TRN APR PRG CST $	UPDATED
TC#	DR	SUB	COST	CR SUB	COST DESCRIPTION	SRC TMG TYP CAT FIN CAT  FD-GRP OBJECT CLASS	ON
		GD			GOVERNMENT - DIRECT PROGRAM		
		GR			GOVERNMENT - REIMBURSABLE PROGRAM	x     x	
		ND			NON-GOVERNMENT - DIRECT PROGRAM	x     x	
		NR			NON-GOVERNMENT - REIMBURSABLE PROGRAM	x     x	
				4901	EXPENDED AUTHORITY - UNPAID		
				GD	GOVERNMENT - DIRECT PROGRAM		
				GR	GOVERNMENT - REIMBURSABLE PROGRAM		
				ND	NON-GOVERNMENT - DIRECT PROGRAM	x     x	
				NR	NON-GOVERNMENT - REIMBURSABLE PROGRAM	x     x	
В	4982				UPWARD ADJUSTMENTS OF PRIOR-YEAR EXPENDED		
					AUTHORITY - PAID		
		GD			GOVERNMENT - DIRECT PROGRAM	x     x	
		GR			GOVERNMENT - REIMBURSABLE PROGRAM		
		ND			NON-GOVERNMENT - DIRECT PROGRAM		
		NR			NON-GOVERNMENT - REIMBURSABLE PROGRAM		
				4902	EXPENDED AUTHORITY - PAID		
				GD	GOVERNMENT - DIRECT PROGRAM		
				GR	GOVERNMENT - REIMBURSABLE PROGRAM		
				ND	NON-GOVERNMENT - DIRECT PROGRAM	x     x	
				NR	NON-GOVERNMENT - REIMBURSABLE PROGRAM		
					NOTE: THIS TC IS ENTERED AS A POST-CLOSING ENTRY		
					FOR EACH OF THE FIVE EXPIRED YEARS.		